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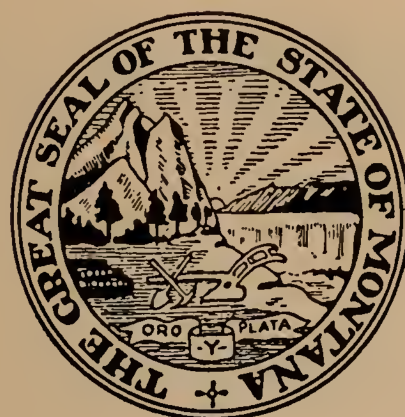

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MANUAL OF INSTRUCTIONS
AND
UNIFORM SYSTEM OF ACCOUNTS

FOR CANDIDATES AND POLITICAL COMMITTEES

Prepared and Published by
Commissioner of Campaign Finances and Practices

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MANUAL OF INSTRUCTIONS
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INTRODUCTION

The Montana Legislature — 1975 Regular Session — amended many of the existing election laws and enacted extensive reform legislation establishing contribution limitations and full disclosure and reporting of the sources and disposition of funds used in all elections in Montana to support or oppose candidates, political committees, or issues. This legislation directly affects all candidates who seek nomination or election to public office, as well as the political committees organized to support or oppose candidates and ballot issues.

This manual is written and distributed to explain the requirements of these laws and to aid the candidates and treasurers in complying with them. The Office of Commissioner of Campaign Finances and Practices, located in Helena, is the administrative agency which will provide you with any assistance or information you need concerning your obligations under these laws.

The full text of Title 23, Chapter 47, Revised Codes of Montana 1947, is compiled and published by authority of Frank Murray, Secretary of State, in a pamphlet entitled "Montana Laws Relating to Campaign Finances and Practices." In addition, the "Rules and Regulations" adopted by the Commissioner are published under separate cover. We recommend that you read these, as well as this manual, so there will be no doubt in your mind about what is required of you, as a candidate or political treasurer. Copies of these publications are available from the Commissioner of Campaign Finances and Practices or the County Clerk and Recorder.

Also, the staff of the Commissioner of Campaign Finances and Practices solicits any comments or suggestions you may have relative to the law, rules and regulations, this manual, or the reporting forms and statements. You may contact us by calling or writing, Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana, 59601, phone (406) 449-2942.

We hope that candidates and political committees will continue to promote public confidence in the election process and government at all levels. Good luck to you in your campaign.

John N. Hanson

JOHN N. HANSON
Commissioner

FILING FOR OFFICE

Information and forms for filing for federal, state, multi-county district and legislative office are available from:

Frank Murray
Secretary of State
Capitol Station
Helen, Montana 59601

Candidates for County office file with:

Clerk and Recorder
______________ County
Courthouse
______________, MT 59____

Candidates for City or Town office file with the City or Town Clerk.

Candidates for School or Community College District office file with the Clerk of the District.

CAMPAIGN EXPENDITURE AND CONTRIBUTION REPORTS

Information, copies of the laws relating to political campaigns, rules and regulations adopted by the Commissioner, and reporting forms and statements for all candidates and political committees are available from:

John N. Hanson
Commissioner of Campaign
Finances and Practices
P.O. Box 39
Capitol Station
Helena, Montana 59601
Phone: (406) 449-2942

OR

Clerk and Recorder
______________ County
Courthouse
______________, MT 59____

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SECTION I — GENERAL DEFINITIONS

The following definitions are meant to provide a summary as to the general applicability of the campaign finances and practices regulations and reporting requirements. For specific information, consult Title 23, chapter 47, R.C.M. 1947, and the rules and regulations as published in the Montana Administrative Code, Title 44, chapter 10.

CANDIDATE

A candidate is an individual who seeks nomination or election to a public office and has evidenced his or her candidacy by filing a declaration or certificate of nomination, an acceptance or a petition of nomination, or a declaration or statement of candidacy.

ELECTION

Election means a general, special, or primary election held to choose a public officer or submit an issue for the approval or rejection of the voters.

Elections are classified as follows:

(1) A general or regular election is held to elect an individual to public office or to approve or reject an issue submitted to the voters.

(2) A special election is held to fill vacancies, raise monies, or submit an issue for approval or rejection of the people. A special election may occur on the same date and at the same time and place as a general or primary election.

(3) A primary election is held for the nomination of candidates to public office or the selection among alternative proposals submitted to the voters in order to arrive at those alternatives from which a final selection is to be made at a subsequent general or special election.

PUBLIC OFFICE

A public office is any office, whether statewide, state district or local, filled by the people at any election. Public office includes any office of state government, the offices of state senator, representative, public service commissioner, or district court judge, and any office of a county, city or town, school district, or community college district.

ISSUE

An issue is a proposal or ballot question submitted, at an election, to the voters of the state, a county, municipality, school or community college district, or to the voters, either jointly or concurrently, in any combination of these jurisdictions.

POLITICAL COMMITTEE

A political committee is a combination of two or more individuals, or a person other than an individual, the primary or incidental purpose of which is to support or oppose a candidate's election to a public office, to support or oppose an issue submitted to the people, to support or oppose any petition for nomination to office or petition for initiative or referendum, or to influence the results of an election by any expenditure. The fact that the identity and/or number of such candidates or issues to be supported or opposed is not known at the time of the formation of any political committee does not exclude it from the definition of being a political committee.

A candidate and his or her campaign treasurer, however, **do not** constitute a political committee.

(Note: See Section 23-4777 (9), MAC 44-3.10(6) - S1090, and MAC 44-3.10 (6) - S10100.)

PERSON

A person is an individual, corporation, association, firm, partnership, cooperative, committee, club, union, or other organization or group of individuals, or a candidate. (Note: See section 23-4744, R.C.M. 1947, as amended in 1975, for regulations on corporations.)

CONTRIBUTION

A contribution is anything of value which is given, loaned, conveyed, deposited, transferred, or distributed for the purpose of influencing an election.

A contribution **does not** mean:

(a) Services provided without compensation by individuals volunteering their time;

(b) Meals or lodging provided by individuals in their private residence for a candidate or other individual;

(c) The payment of compensation by a candidate or political committee for the personal services of another person that are rendered to another candidate or political committee;

(d) Payments by a candidate for his personal travel expenses or for food, clothing, lodging, or personal necessities for a candidate and his family;

(e) Filing fees paid for by a candidate;

(f) Interest on monies deposited in a campaign depository; and

(g) The costs of any bona fide news story, commentary, or editorial distributed through the facilities of any broadcasting station, newspaper, magazine, or other periodical publication of general circulation.

(Note: See Section 23-4777 (6), MAC 44-3.10(6) - S1060, and MAC 44-3.10 (10) - S10170.)

EXPENDITURE

An expenditure is a purchase, payment, distribution, loan, gift, etc. of money or anything of value by a candidate or political committee to another person or political committee for the purpose of influencing the results of an election. Expenditures include promises, pledges, contracts or debts or obligations made, whether or not money has actually been spent.

An expenditure **does not** mean services, food, or lodging provided in a manner that they are not contributions, not payments by a candidate for his personal travel expenses, food, clothing, lodging or personal necessities for himself and his family.

(Note: See Section 23-4777 (7), MAC 44-3.10 (6) - S1080, and MAC 44-3.10 (10) - S10170).

ANYTHING OF VALUE

Anything of value is goods that have a certain utility to the recipient that is real and that ordinarily is not given away free but purchased.

SECTION II — STATEMENTS

CANDIDATES

STATEMENT OF CANDIDATE

Form C-1

A copy of Form C-1, Statement of Candidate, is included on page 40 of this manual.

Who must file

All candidates for nomination or election to public office, in any election, must file Form C-1, Statement of Candidate.

(Note: See page 1 for definition of public office.)

When to file

All candidates must file his or her Statement of Candidate within five (5) days after filing for office with the appropriate county clerk and recorder or city, town, or school district clerk.

Where to file

The Statement of Candidate is filed with the Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601, and with the county clerk and recorder within the county of the candidate's residence. However, candidates for judge of district court file the Statement with the county clerk and recorder of the county in which the election is being held or, if the election is held in more than one county, with the clerk and recorder in the county seat with the largest population.

If you are in doubt, contact the Commissioner's office for assistance.

Instructions for completion of Statement of Candidate

1. Make certain the appropriate block is checked to indicate whether this is the original filing or an amended filing (see MAC 44-3.10 (10) - S10130, subsection 4).

Fill in your complete name and address and date the statement is completed.

Complete the date(s) of the election(s) in which you are participating or hope to participate. As an example, if your election involves both a primary and general election, list the date of both the primary and the general election.

2. In the section provided for office sought, report the name of the office to which you are seeking election. Also, indicate other pertinent information, such as the district or ward number and the county or city.

Except in the case of a non-partisan election, indicate your party affiliation.

3. The campaign treasurer section should be filled in as shown. You, as a candidate, may designate yourself as campaign treasurer. A campaign treasurer must be a registered voter within the state of Montana.

4. A bank must be designated as your primary campaign depository and must be used to deposit your campaign receipts and make your campaign expenditures. The depository must be a bank authorized to do business within the state of Montana. You must have one primary depository, however, there is no limitation as to the number or type of accounts maintained in the primary depository.

5. You may designate one secondary depository in each county in which your election is held. If you have more than one secondary depository, list the additional secondary depositories on a plain 8½" by 11" paper and attach it to the Statement of Candidate.

6. The campaign treasurer, appointed by you, may appoint deputy campaign treasurers. You, as a candidate, may appoint yourself as a deputy campaign treasurer. Any duties extended a deputy campaign treasurer must be by written authorization from the candidate and treasurer, explicitly outlining the duties and responsibilities of the deputy treasurers. Each deputy must be a registered voter in the state of Montana. Only one deputy campaign treasurer can be appointed for each county in which the election is conducted.

7. The Statement of Candidate is to be signed by the candidate and notarized by a notary public in the state of Montana.

Amended filing

Any material change in information originally reported must be filed, within 5 days of the date of the change, by submitting an amended Statement of Candidate. To prepare an amended filing, complete the appropriate sections which are relevant to the change.

(Note: See MAC 44-3.10 (10) - S10130, subsection 4.)

AFFIDAVIT OF LOCAL CANDIDATE

Form C-3

A copy of Form C-3, Affidavit for local candidates, is included on page 44.

Who must file

All local candidates for any public office of a county, city or town, school district, or community college district who

anticipate that their campaign contributions **OR** expenditures will not exceed $500 for all elections in a campaign in which they participate must file Form C-3.

When to file

The Affidavit must be filed within 5 days after the local candidate files for office or at the same time the candidate files his or her Statement of Candidate, Form C-1.

Where to file

Form C-3 is filed with the Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601, and with the county clerk and recorder within the county of the candidate's residence.

Supplemental filings

If the affidavit is filed and the candidate finds, at any time during the campaign, that his or her contributions or expenditures exceed $500, an initial report must be filed within five (5) days after the day the $500 limitation is exceeded. The reporting period for the initial report will include all contributions received and expenditures made before the day when the $500 limit was exceeded.

All other subsequent campaign reports must be filed. Refer to page 8 under the state district section to ascertain the schedule on which subsequent reports are to be filed.

POLITICAL COMMITTEES

STATEMENT OF ORGANIZATION

Form C-2

A copy of Form C-2, Statement of Organization, is included on page 42.

Who must file

All political committees supporting or opposing a candidate for public office or an issue submitted to the vote of the people at any election, must file Form C-2, Statement of Organization. In addition, any political committee organized and in existence as of January 1, 1976, must file a Statement of Organization.

When to file

The Statement of Organization must be filed prior to any receipt of contributions or any expenditure of funds. For committees in existence prior to January 1, 1976, the Statement of Organization must be filed before January 31, 1976.

(Note: See MAC 44-3.10 (10) - S10130, subsection 2.)

Where to file

The Statement of Organization is filed with the Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601, and with the county clerk and recorder within the county that the committee has its campaign headquarters.

Instructions for Completion of Statement of Organization

1. Make certain the appropriate block is checked to indicate whether this is the original filing or an amended filing.

Fill in the complete name and address of the committee and date the Statement is completed.

Complete the dates of the election(s) in which you are participating or hope to participate. As an example, if you are participating in a candidate's election which involves both a primary and general election list the dates of both the primary and general election. If you are participating in an issue election, indicate the date of the election on the ballot issue.

2. Indicate the name, address, and nature of affiliation of all political committees with which your political committee is affiliated. For example, if the committee is a subdivision of a parent committee, indicate the name of the parent committee or, if it is a committee of a firm, association, etc., list the name of the firm or association. Also, list any committees with which you act jointly in receiving contributions or making expenditures on behalf of any candidate or issue.

3. Indicate the area, purpose, and jurisdiction of the committee:

(a) Area is the geographical area covered by your committee, such as statewide, state district number, county, or local.

(b) Purpose is the statement of goals, reason of existence, activities and functions of the committee.

(c) Jurisdiction is the range of authority. That is, whether your committee decides itself which issues and candidates to support or oppose, whether it determines and handles its own budget, and whether it establishes its own area and purpose. *(Note: If additional space is needed, complete on a separate 8½" by 11" paper and attach to statement.)*

4. The campaign treasurer section should be filled in as shown. However, any campaign treasurer appointed for the committee must be a registered voter within the state of Montana.

5. A bank must be designated as your primary campaign depository, and must be used to deposit your campaign receipts and make your campaign expenditures. The depository must be authorized to do business within the state of Montana. You must designate one primary depository. There is no limitation as to the number or type of accounts maintained in the primary depository.

6. Your committee may designate one secondary depository in each county in which an election is held and in which the committee is participating. If there is more than one secondary depository, list the additional secondary depositories on a plain 8½" by 11" paper and attach it to the statement.

7. The campaign treasurer appointed by the committee may appoint deputy campaign treasurers, but no more than one for each county in which the campaign is conducted. Any duties extended a deputy campaign treasurer must be by written authorization specifying the duties and responsibilities. Such authorization must be signed by the committee chairperson and the treasurer.

8. If your committee is incorporated check the box provided. *(IMPORTANT: If you have checked this box, consult section 23-4744 and contact the Commissioner prior to making any expenditure or receiving any contribution.)* Also, list the names, addresses, and titles of the officers of the committee that have been appointed, if any. The name of the treasurer does not have to be included in this section.

9. Indicate the dates for the expected period of existence of the committee. For committees organized after January 1, 1976, the beginning date is the date this Statement of Organization is prepared and the ending date is the date the committee expects to cease its operation and close its books.

If the committee plans to have a continuing existence, indicate the beginning date only and check the box provided.

(Note: If the committee was in existence before April 21, 1975, indicate April 21, 1975, as the date of organization. If the committee was organized between April 21, 1975, and December 31, 1975, indicate the actual date of organization as the beginning date. Also, indicate the expected ending date of the committee's existence or check the box if the committee is a continuing one.)

10. List the name of all candidates to be supported or opposed and the office sought. Only list those candidates to be opposed if the committee is not supporting that candidate's opponent. Also identify the area corresponding with the office for which the candidate is seeking election (i.e., district number, county, city, etc.) Indicate whether the committee supports or opposes the candidate and the candidate's party affiliation, if any.

If the committee is supporting or opposing all candidates on a party ticket, indicate the party name only and do not list the individual candidates.

11. List each ballot issue the committee supports or opposes.

12. The Statement of Organization is to be signed by an officer of the committee, designating the title of such officer, and notarized by a notary public in the state of Montana.

Amended filing

Any material change in information originally reported must be filed, within 5 days of the date of the change, by submitting an amended Statement of Organization. To complete an amended filing, fill in the appropriate sections which are relevant to the changes.

AFFIDAVIT OF LOCAL POLITICAL COMMITTEE

Form C-3

A copy of Form C-3, Affidavit for local political committee, is included on page 44.

Who must file

All local political committees which support or oppose a ballot issue or candidate for public office of any county, city or town, school district, or community college district and which anticipate that their campaign contributions **OR** expenditures will not exceed $500 for all elections in a campaign in which they participate must file Form C-3.

If a local political committee files this affidavit, it may not give a contribution or make an expenditure through its campaign depository to support or oppose any state district or statewide candidate, ballot issue, or political committee (see MAC 44-31.0 (10) - S10160.)

When to file

The Affidavit must be filed at the same time the local political committee files its Statement of Organization, Form C-2.

Where to file

Form C-3 is filed with the Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601, and with the county clerk and recorder within the county that the committee has its campaign headquarters.

Supplemental filings

If the Affidavit is filed and the committee finds, at any time during the campaign, that its contributions or expenditures exceed $500, an initial report must be filed within five (5) days after the day the $500 limitation is exceeded. The reporting period for the initial report will include all contributions received and all expenditures made before the day when the $500 limitation was exceeded.

All other subsequent campaign reports must be filed. Refer to page **8** under the state district section to ascertain the schedule on which subsequent reports are to be filed.

SECTION III — REPORTS AND REPORTING SCHEDULE

REPORTING PERIOD

The reporting period for campaign financial statements is from the closing date of the previously filed report through the closing date for the next report which has to be filed.

See example on page 11 under section (1) of campaign treasurer's duties and MAC 44-3.10 (10) - S10200.

REPORTS

INITIAL REPORTS

An initial report is the first campaign financial report that is required to be filed. The period covered by the report begins on the date that the person first receives contributions or makes expenditures, on the date that a political committee files a Statement of Organization, Form C-2, or on the date a candidate or political committee gives consent for any other person to receive any contribution or make any expenditure and ends on closing date of the books for filing the first report (see MAC 44-3.10 (10) - S10180).

A candidate for election to any public office or a political committee supporting or opposing a candidate or issues in an election held after January 1, 1976, shall disclose, in the initial report, all contributions received and expenditures made after April 20, 1975, for the purpose of influencing the election held after January 1, 1976.

PERIODIC REPORTS

A periodic report is any campaign finance report which is due after the initial report.

24-HOUR REPORTS

If a candidate or political committee operating on a statewide level receives a contribution of $500 or more or a candidate or political committee filing reports under the schedule provided for the state district level receives a contribution of $100 or more from any person at any time after the closing date of the last pre-election report and before the date of the election, the campaign treasurer shall report it to the Commissioner of Campaign Finances and Practices and the county clerk and recorder within 24 hours of its receipt, excluding Sundays and holidays. The contribution shall be reported on Form C-6 (see page 56) by delivery to the Commissioner and the county clerk and recorder or mailed by certified mail within the 24 hour period.

The contribution shall also be reported on the next periodic campaign finance report which is filed.

CLOSING REPORTS

When the candidate or committee has paid all its bills and there is no cash in the bank or outstanding debts owed to the candidate or committee, the candidate or political committee may close its books and file a closing campaign finance report.

SCHEDULE OF REPORTING—CANDIDATES AND POLITICAL COMMITTEES

Note: All political committees supporting or opposing candidates and/or issues on more than one election level shall determine their filing schedule by the highest level of election for a candidate or issue supported or opposed.

STATEWIDE	Type of Report	Report Due*
	Initial	March 10th of election year. (Form C-5)
	Periodic	15th day before election in which participating. (Form C-5)
	Periodic	5th day before election in which participating. (Form C-5)
	Periodic	24 hours after receiving a contribution of $500 or more after the 10th day before an election through the day before the election in which participating. (Form C-6)
	Periodic	20th day after the election in which participated. (Form C-5)
	Periodic	September 10th of election year. (Form C-5)
	Periodic	March 10th and September 10th of each year after an election so long as there is a deficit or surplus in the account. (Form C-5)
	Closing	Date books and accounts finally closed. (Form C-5)

SCHEDULE OF REPORTING—CANDIDATES AND POLITICAL COMMITTEES CONT.

	Type of Report	Report Due*
STATE DISTRICT (legislator, district court judge, public service commissioner)	Initial	10th day before election in which participating. (Form C-5)
	Periodic	24 hours after receiving a contribution of $100 or more after the 15th day before an election through the day before the election in which participating. (Form C-6)
	Periodic	20th day after the election in which participating. (Form C-5)
	Closing	Date books and accounts finally closed. (Form C-5)
LOCAL (county, city, or school district)		All local candidates and political committees filing Form C-3, an affidavit that campaign contributions or expenditures will not exceed $500, need not file campaign finance reports. If, however, after filing the affidavit, contributions or expenditures exceed $500 for all elections in a campaign in which a candidate or committee is participating, an initial report must be filed to disclose all contributions received and funds expended to the date the $500 limitation was exceeded. The report is due within five (5) days from the date the $500 limitation is exceeded. Refer to periodic reports required at the state district level to determine the filing schedule of all subsequent reports due after the initial report.

*If reports are mailed, they must be mailed before 5:00 p.m. three (3) days before due date. Example: Initial report due March 10th would have to be mailed before 5:00 p.m. on March 7th.

INCIDENTAL POLITICAL COMMITTEES

A political committee which is classified as an incidental political committee must comply with the following reporting requirements:

(1) Campaign finance reports are only required during the reporting period in which it receives contributions or makes expenditures on behalf of a candidate, issue, or political committee for the purpose of influencing an election.

(2) All reporting requirements for contributions, expenditures, and reporting schedules pertain to each campaign finance report to be filed.

(3) If the incidental committee is one that has, as its principle source of income, a uniform charge to individual members, such as dues or fees, it need not report the individual source of the funds unless the amount allocated for political purposes is in excess of $25 per member.

EXAMPLE:

1. Would not have to report names of members as contributors:

   200 members x $30 per member = $6,000
   $4,000 allocated to politically related expenditures
   $4,000 ÷ 200 members = $20 per member.

2. Would have to report names of members as contributors:

   200 members x $30 per member = $6,000 total budget
   $5,000 allocated to politically related expenditures
   $5,000 ÷ 200 members = $25 per member

(4) If the incidental committee charges dues, fees, or subscriptions on a varying scale from each member, and the percentage of the total amount of the total budget allocated for political purposes is in excess of $25 per member, the individual source of the contribution must be reported.

EXAMPLE:

1. Report each individual member whose dues, fees, etc., are in excess of $25; or
2. Report names of members as contributors if total amount of budget for politically related expenditures exceeds $25 per member.

a. Would not report names of individual members:

   50 members at $10 per member = $ 500
   50 members at $25 per member = $1,250
   20 members at $40 per member = $ 800
   $2,550 total fees

   $1,000 allocated to politically related expenditures
   $1,000 ÷ 2,550 = 39% of budget allocated to politically related expenditures

   39% x $10 = $3.90 per member
   39% x $25 = $9.75 per member
   39% x $40 = $15.60 per member

b. Would report names of certain individual members:

   Using same fee schedule and total budget as above, except allocating $2,000 for politically related expenditures.

   $2,000 ÷ 2,550 = 78%

   78% x $10 = $7.80 per member
   78% x $25 = $19.50 per member
   78% x $40 = $31.20 per member

   Therefore, would report the names of those individual members whose fees were $40 each.

(5) Contributions and expenditures do not include amounts allocated to a nonpartisan activity which is designated to educate or to encourage individuals to register to vote, or to vote, and which do not favor any particular candidate, party, issue, or political committee.

(Note; See MAC 44-3.10 (10) - S10170).

SECTION IV — CAMPAIGN TREASURER

GENERAL

The campaign treasurer, as designated by the candidate or political committee, shall have the primary responsibility of preparing all campaign finance reports. The campaign treasurer may appoint a deputy campaign treasurer to assist with the duties, but not more than one (1) in each county in which the campaign is conducted may be appointed.

Duties allocated to a deputy campaign treasurer shall be specifically authorized in writing by the campaign treasurer and the candidate, in the case of a candidate, or the campaign treasurer and the chairperson of the political committee, in the case of a political committee.

The campaign treasurer or any deputy campaign treasurer shall be a registered voter of the state of Montana.

Any termination or change in status of campaign treasurers or deputy campaign treasurers shall be reported, within 5 days, to the Commissioner of Campaign Finances and Practices and the appropriate county clerk and recorder by filing an amended Statement of Candidate, Form C-1, or Statement of Organization, Form C-2.

DUTIES

The specific duties of a campaign treasurer are, but not limited to, the following:

(1) **Maintain records and accounts.** All accounts and records must be maintained in accordance with the Uniform System for Accounts as detailed on page **13** in this manual. The records and accounts must be kept current within not more than ten (10) days after the date of receiving a contribution or making an expenditure, except that records for reports due five (5) days before an election from statewide candidates and committees and the records for the report due ten (10) days before an election from state district and local candidates and committees shall be current as of five (5) days before the filing date.

(Note: See MAC 44-3.10 (10) - S10390).

Example:

Records for initial reports due on March 10th of the election year 1976 for statewide candidates and political committees will cover the period which begins on April 21, 1975 and ends on February 29, 1976.

Records for reports due five days prior to the general election for statewide candidates and political committees will cover the period October 8, 1976 through October 23, 1976.

These records must be available for inspection, under reasonable circumstances, before, during, or after an election to which the accounts refer. They may be inspected by the campaign treasurer of any opposing candidate or political committee in the same election district.

(2) **Deposit contributions.** All contributions must be deposited in a checking account in the campaign depository before 5:00 p.m. of the 5th business day (Sundays and holidays excluded) following their receipt, unless they are received between the 5th day before the closing date of books and the closing date of books for a reporting period. In this case, they are to be deposited by the end of the day of the closing date of the books (see MAC 44-3.10 (10) - S10210).

At the time of a deposit, the treasurer must prepare a Statement of Deposit. Preparation of the Statement of Deposit is discussed on page **14**.

(3) **Make all expenditures.** All expenditures must be by check drawn on the depository and signed by the treasurer.

(4) **Maintain petty cash fund.** The campaign treasurer for each candidate or political committee may withdraw monies from the primary depository for providing a petty cash fund. The monies must be withdrawn by check made payable to cash. Statewide candidates and political committees are allowed to withdraw $100 per week; all other candidates and political committees are allowed to withdraw $20 per week.

The petty cash may be spent for office supplies, transportation expenses, and other necessities in an amount of less than $10. Petty cash shall not be used for purchase of time, space, or services from any communications medium.

All monies expended from the petty cash fund must be supported by a voucher.

(Note: See page **23** *and MAC 44-3.10 (10) - S10210).*

(5) **Prepare campaign finance reports.** The campaign treasurer is responsible for preparing all campaign finance reports that must be filed with the Commissioner and the appropriate county clerk and recorder.

(6) **Preserve statements and reports filed.** A copy of a filed statement or report of a candidate must be preserved by the candidate for a period coinciding with the term of office for which the person was a candidate or for a period four (4) years from the date of filing a statement or report, whichever is longer.

A copy of a filed statement or report of a political committee shall be preserved by the individual filing it for a period of four (4) years from the date of filing a statement or report.

(Note: See MAC 44-3.10 (10) - S10410.)

(7) **Preserve accounts and records.** Accounts and records of a campaign treasurer of a candidate shall be preserved for a period coinciding with the term of office for which the person was a candidate.

Accounts and records of a campaign treasurer of a political committee shall be preserved for a period of four (4) years.

DEPUTY CAMPAIGN TREASURER

DUTIES

Any of the above duties may be granted a deputy campaign treasurer, if authorized to do so, except that a deputy campaign treasurer shall not be authorized to perform the duties specified in subsections (6) or (7) of the treasurer's duties.

If a candidate or political committee has a deputy campaign treasurer, the deputy must perform the following duties:

(1) **Periodic accounting of contributions and expenditures.** The deputy campaign treasurer must provide the campaign treasurer with a current accounting at periodic intervals. The accounting must contain the necessary information required by the campaign treasurer to complete the reports that are required to be filed.

(2) **Transfer all accounts and records.** The deputy campaign treasurer must transfer all accounts and records to the campaign treasurer before the candidate or political committee finally closes the books or at the time the position of deputy campaign treasurer becomes vacant. The treasurer shall issue an itemized receipt for all records and accounts received.

(Note: See MAC 44-3.10 (10) - S101390).

SECTION V — ACCOUNTING SYSTEM

GENERAL

Each candidate and committee is encouraged to maintain a stringent financial policy concerning its campaign. In the heat of the battle it is very easy to lose sight of the fact that expenses are in excess of contributions. Deficit spending should not take place, if possible, during any part of the campaign. The use of a budget is a good tool for reviewing expenditures and keeping them in line with receipts or anticipated receipts.

With the advent of campaign finance reports and the frequency of reporting periods, the candidate or committee is provided with a time frame with which to review the financial progress of the campaign.

Each candidate and political committee must maintain an accounting system and records. Even though no campaign finance reports are required from local candidates and committees who anticipate neither receiving contributions nor making expenditures in excess of $500, they must, as required by law, maintain an accounting system and records. In the event local candidates or committees exceed the $500 limitation, they would then be able to utilize their accounting system and records to file the campaign finance reports they are required to file.

Accounts and records maintained by the treasurer of a candidate or political committee must be available for inspection by the campaign treasurer of any opposing candidate or political committee in the same electoral district. They must be made available, under reasonable circumstances, before, during, and after the election to which the accounts refer. Such accounts must also be current within not more than ten (10) days after the date of receiving a contribution or making an expenditure, except that they must be current as of the date for the closing of the books for any reporting period (See MAC 44-3.10 (10) - S10390.)

UNIFORM SYSTEM FOR ACCOUNTS

The Uniform System for Accounts, as herein set forth, is to be maintained, as nearly as it is applicable, by all candidates and committees. The following records comprise the Uniform System for Accounts and are to be maintained and preserved by the campaign treasurer. These records are **NOT** required to be filed with the Commissioner or a county clerk and recorder.

1. Chart of Accounts
2. Receipts Journal
3. Expenditures Journal
4. Statement of Deposit
5. Receipt Form
6. Petty Cash Voucher

CHART OF ACCOUNTS

The basis of any accounting system is the classification of receipts and expenditures into categories. The following is the classification of the categories into accounts which are to be used in the receipts and expenditures journal, including an explanation of the type of transaction recorded in each account. These accounts need only be utilized to the extent that they are required by the individual campaign.

Account Name	Explanation
Receipts	
Contributions-Monetary	Record all cash and checks received from persons contributing to the candidate or committee.
Contributions-In-Kind	Record all contributions received for goods and services provided, except volunteer services, to the campaign for which no money was involved but for which a monetary value can be established.
Contributions-Fund Raising Activities	Record all receipts from fund raising activities, such as tickets sold to dinners, social functions, proceeds received from mass collections at these social functions, and any other proceeds attributed to fund raising activities.
Miscellaneous Receipts	Record all monies received from refunds and rebates from supplies and producers of goods and services, and any interest from campaign depository.
Loans Received	Record proceeds of loans received.

Expenditures

Advertising	Used to record all expenses paid in connection with advertising through any media, such as radio, television, and newspaper.
Rent	Used to reflect expenses incurred in renting office space, speaking halls, office machinery and vehicles.
Telephone & Telegraph	To record expenses in connection with telephone and telegraph usage.
Postage and Freight	To record expenses incurred in mailing campaign and solicitation materials, and freight paid for deliveries of materials.
Personal Services & Employee Benefits	Used to record payroll and payroll related expenses (such as social security taxes, unemployment taxes, workmen's compensation premiums) for paid campaign or committee staffers.
Contracted Services	Used to reflect fees, etc., of consultants, professionals, and other contracted services.
Printing	Used for recording expenses in connection with purchasing campaign stationery, buttons, bumper stickers and other related promotional materials.
Office Supplies	Office supplies, paper and etc. used in campaign headquarters, and not purchased through the petty cash fund.
Miscellaneous Expense	Used to record payments to the petty cash fund and any other rarely recurring campaign expenditures, such as list of electors, filing fee for candidate (if it is not personally paid by the candidate), coffee for campaign headquarters, etc.
Loans, Loan Repayment and Interest	Used to reflect any loan made to another candidate or committee, any loan repayment previously recorded as contributions, and any interest paid in connection with a loan.
In-Kind Expenses	Used to reflect any service, **except** personnel services, or goods provided another candidate or committee for which no monetary transaction was involved but for which a monetary value can be established.
Travel	Used to record payments for mileage, per diem, gasoline, oil, car repair, meals or lodging not personally paid by the candidate.

RECEIPTS AND EXPENDITURES JOURNAL

The receipts and expenditures journal provides, on a current basis, a means of classifying, within one of the established accounts of the chart of accounts, and itemizing contributions received and expenditures made. The example provided in this manual on pages **28** and **33** is intended to be simple enough for use by the smallest campaign and complex enough to show every type of transaction that might occur in a campaign. Entries in the journal should be made immediately upon the receipt of a contribution or the issuance of a check for an expenditure. Maintaining the current status of your accounting records will make it easier to complete the reports and get on with the business of running a campaign.

A receipts and expenditures journal can be purchased at any office supply store or designed by hand on any 8½" x 11" paper. A separate column must be included to provide for each of the designated receipts and expenditure accounts of the chart of accounts. However, if the campaign does not anticipate utilizing the type of transactions which would be recorded in any specific account, the account need not be included.

STATEMENT OF DEPOSIT

The Statement of Deposit is required to be prepared each time a bank deposit is made. The statement must show the amount received from or provided by each person; identify the account in the depository in which the funds are deposited; include a receipt form for each cash contribution of $25 or more, except those received by check; and include the bank receipt for the deposit.

The receipts journal may be used to show the amount received from or provided by each person if receipts are entered spearately and identify the individual source. If receipts are entered in this manner, yet some sources, such as fund raising activity receipts, are entered in lump sum in the journal, the receipts journal may still be utilized, but a separate listing itemizing the amount received from or provided by each person recorded in the lump sum must be prepared and attached to the receipts journal and the other documents required to be maintained as a part of the Statement of Deposit.

A sample of the preparation of a statement of deposit is included in the example on page **22**.

RECEIPT FORM

A receipt form must be prepared and maintained for all cash contributions of $25 or more, except contributions received by check. The receipt form is maintained as a part of the statement of deposit prepared at the time the cash contribution is deposited.

An example of a suggested receipt form is provided on page **32**. Although it is not required that the contributor be provided with a copy of the receipt, it is recommended that a carbon copy or stub receipt form be utilized to provide the contributor with a copy if one is requested. The receipt form used by the candidate or political committee must, however, be designed to contain the information specified in subsection (1) of MAC 44-3.10 (10) - S10220.

PETTY CASH VOUCHER

A petty cash voucher is prepared as evidence of a withdrawl of monies from the petty cash fund. All vouchers are to include the amount, date of withdrawl, individual spending the money, name of the vendor to whom the money is paid, and the purpose of the expenditure.

An example of a suggested petty cash voucher is provided on page **38**.

CONTRIBUTIONS, ACCOUNTING FOR

Contributions of cash or any other item of value are recorded in the receipts journal immediately upon receipt. A receipt form is prepared for all cash contributions of $25 or more, except for those received by check. The receipt form must be maintained by the candidate or committee.

In addition, all monetary contributions must be deposited in an account in your designated campaign depository by the end of the fifth day following their receipt (Sundays and holidays excluded), unless they are received between the fifth day before the closing date of books and the closing date of books for a reporting period. In this instance, they are to be deposited by the end of the day of the closing date of the books (see MAC 44-3.10 (10) - S10210.) **DO NOT** deposit any contributions or miscellaneous receipts in any account other than an account in the designated campaign depository.

A contribution is made on the date it is received. In-kind contributions are received when consideration is received by the candidate or political committee.

For reporting purposes, a contributor must be individually listed when his or her total contributions equal or exceed $25 at any time during a campaign, regardless of the amount contributed during any reporting period.

SUPPORTING DOCUMENTS

Also provided in this manual are samples of suggested supporting documents to be maintained as evidence of the receipts recorded in the journal. The supporting documents are **NOT** part of the Uniform System for Accounts. These sample documents are recommended for your use, but are not necessarily the type you have to use. They have been completed with examples to show how information can be extracted and placed on the proper reporting forms for the filing of finance reports. It is intended that candidates or committees will maintain and utilize the recommended supporting documents or design ones that best fill their individual needs. The candidate or committee is to prepare and supply these supporting documents.

A 5" x 8" index card or 8½" x 11" paper can be used to prepare the supporting documents. The strength and easy usage of a card file, however, might be more suitable for your use. The documents can be printed by a professional printer, or hand made if the volume of transactions is small.

Sample supporting documents affected by contributions have been completed and contain information from selected transactions noted in the sample journal.

They are as follows:

1. Individual contributor's card. (Page **29**).
2. Fund raising activity card. (Page **31**).

Contributor Card

When a contributor makes an initial donation, a contributor card should be started in the name of the contributor. There should be one card for each contributor. The law requires that individual contributors be reported when an aggregate threshold of $25 is reached. The contributor card, therefore, provides an easy method of accounting for individual aggregates for reporting purposes. The treasurer needs only obtain the contributor cards which have recorded receipts for the current period and transfer the necessary information to the schedules to Form C-5. An example of a suggested design for a contributor card is provided on page **29**.

Fund raising activity card

Because the law requires an itemized account of proceeds from the sale of tickets and other items, mass collections, and other fund-raising activities, treasurers are advised to maintain a fund raising activity card similar to the one provided on page **31**. The card is only to be used to record contributions under $25 per individual which cannot be attributed to a specific individual. Any contribution of which the contributor is known, even if less than $25, must be recorded on that individual's contributor card and not included in amount recorded on the fund raising activity card.

FORMS FOR REPORTING CONTRIBUTIONS AND RECEIPTS

The campaign finance reporting form primarily used in reporting contributions and receipts is Form C-5 and its schedules. The schedules required to be attached to Summary Form C-5 are as follows:

Summary Form C-5	Recap of all receipts.
—Schedule A (5 sections)	Contributions, in-kind contributions, loans, miscellaneous receipts, transfers and earmarked contributions, and cash received from fund raising activities.
—Schedule D	Amendments and corrections to previously reported contributions and receipts.

The reporting schedule and the reporting forms required are discussed on pages **7** through **8** of this manual.

TYPES OF CONTRIBUTIONS

There are several types of contributions other than the normal monetary contributions received from your support-

ers. Listed below are some of these types of receipts and contributions:

1. **Loans**

Loans made to a candidate or committee are contributions. They are listed separately in the receipts journal and on the individual contributor's card and are reported on Schedule A for line 3 of Summary Form C-5. The name of the obligor and endorser (if any) on the loan is considered the contributor.

2. **Earmarked contribution**

Earmarked contributions are contributions made by a person or political committee to a candidate or political committee for the express or implied purpose of having all or part of that contribution transferred to another candidate or political committee. The reporting treasurer is required to report such receipts, together with the name and address of the contributor and the name and address of the candidate or committee to whom the contribution is transferred. Because of their complicated nature, earmarked contributions should be discouraged. However, if one is received, consult the example provided on pages **22** and **24** of this manual and, in addition, the requirements of section 23-4737 and MAC 44-3.10 (10) - S10300.

3. **In-kind contributions**

An in-kind contribution is anything of value, either goods or services, received by your campaign for which you do not have to pay or for which the amount you pay is less than would be paid in a normal business transaction. An in-kind contribution is reported on Schedule A for summary line nos. 1 and 2 to Form C-5.

Example 1 Your campaign has some literature printed for which the printer charges you no money.

Total value of printing in a normal business transaction	$50
Cost to you	0
In-kind contribution	$50

Example 2 The same situation occurs as in example 1 except that the printer charges some money.

Total value of printing in a normal business transaction	$90
Cost to you	$50
In-kind contribution to you	$40

Example 3 The forgiveness of a loan, or interest on a loan, is a contribution to the campaign by the person forgiving a loan and should be added to the information contained on an individual contributor's card. Any loan, or interest in connection with a loan, which is forgiven is an in-kind contribution.

Example 4 A contributor donates an article of value, namely a letter written by a prominent figure, for use in your campaign. However, since it is nearly impossible to determine a fair market value for the letter, you are only required to note the name and address of the contributor and a description of the item on Schedule A to Form C-5. If, however, at a fund raising activity you sell the letter, the proceeds are considered a contribution by the individual purchasing the letter and must be included with that individual's aggregate contributions.

In-kind contributions received by your campaign during a reporting period are also expenditures during the period. In applying the examples above in the first case, $50 would be reported as an expenditure and in the second case $40 would also be reported as an expenditure.

In-kind contributions **do not** include services provided your campaign without compensation by individuals volunteering a portion or all of their time on behalf of a candidate or committee, nor meals or lodging provided by individuals in their private residence for a candidate or other individual.

(Note: see MAC 44-3.10 (10) - S10260.)

4. **Expenditure encouraged to avoid contribution**

If a candidate or political committee, or member thereof, advises, counsels, or otherwise knowingly encourages any person to make an expenditure for the purpose of avoiding a direct contribution, or for any other reason, the expenditure by that person is considered a contribution by that person to the candidate or political committee encouraging the expenditure. Such contributions are reported as in-kind contributions on Schedule A for summary line nos. 1 and 2 to Form C-5.

CONTRIBUTION LIMITATIONS

(Effective: January 1, 1976) (Section 23-4795)

	Individual	Independent Committee*	Candidate and Immediate Family**
To:			
Governor-Lt. Gov.	$1,500	$8,000	$9,000
State Offices Statewide	750	2,000	6,000
P.S.C.	400	1,000	1,000
District Court	300	250	1,000
Legislature	250	250	1,000 Senate 500 House
City/County	200	200	300

*Independent Committee - Definition (Section 23-4795)
Not organized on behalf of a candidate, or
Not controlled directly or indirectly by a candidate or candidate's committee; and
Does not act jointly with a candidate or candidate's committee in making expenditures or receiving contributions.
(Political parties are independent committees.)

**Candidate's Immediate Family:
Candidate's Spouse
Ascendants of the candidate and spouse, and their spouses.
Descendants of the candidate and spouse, and their spouses.
Brothers and sisters of the candidate and spouse, and their spouses.

There is no limitation on contributions to candidates in school board election, nor is there a limitation to independent committees. Contributions for the support or opposition of ballot issues are also unlimited.

Basically, it is the responsibility of each contributor to know the limits of their contributions. It would, however, be extremely beneficial for the candidate and committee to maintain current individual contributor cards. These supporting documents serve two important functions. Firstly, they will assist the treasurer in keeping abreast of aggregate contributions from each source and, secondly, they can be easily used to transfer total contributions from each individual source to the reporting schedules.

ILLEGAL CONTRIBUTIONS

Certain types of contributions, including both cash and non-monetary, are not allowed to be used in a campaign. Although you probably need the money, any contribution not allowed should be refused or immediately returned to the contributor. If there is a problem in determining whether or not a contribution is acceptable, immediately contact the Commissioner of Campaign Finances and Practices.

Anonymous Contributions

Any contribution of $25 or more for which the source of the contribution is undeterminable or the source does not want to be disclosed **cannot** be deposited or used on behalf of your campaign. If the source is known, but does not wish to be disclosed, the best policy is to refuse the contribution.

(Note: see section 23-4737).

EXPENDITURES, ACCOUNTING FOR

All expenditures must be made by a check drawn on an account from the designated depository. No check, except for providing monies for the petty cash fund, can be made payable to cash.

Expenditures are recorded in the expenditures journal when payment is made. In-kind expenditures are recorded on the date the consideration is given by the candidate or political committee.

For reporting purposes, the name of each person to whom an expenditure is made must be disclosed.

SUPPORTING DOCUMENTS

Samples of suggested supporting documents to be maintained as evidence of the expenditures recorded in the expenditures journal are provided for the assistance of the treasurer. The supporting documents are **NOT** part of the Uniform System for Accounts. These are recommended for your use, but are not necessarily the type you have to use. They have been completed with examples to demonstrate how information can be easily extracted and placed on the proper reporting forms for the filing of finance reports.

It is intended that treasurers will maintain and utilize the recommended supporting documents or design ones that best fill their individual needs. The treasurer is to prepare and supply these supporting documents. A 5" x 8" index card or 8½" x 11" paper can be used to prepare the supporting documents.

Sample supporting documents affected by expenditures have been completed and contain information from selected transactions noted in the sample journal.

They are as follows:

1. Expenditure Card (Page **35**).
2. Employee Payroll Ledger (Page **38**).

Expenditure card

The expenditure card is designed not only to record expenditures as they are made, but also to indicate debts and obligations owed. There should be one card for each person to whom expenditures are made, and the card should be prepared as soon as the treasurer becomes aware that an expenditure will have to be made. In this way the treasurer, by obtaining the expenditure cards which have recorded debts or payments for the current period, can easily account for expenditures to individuals and outstanding debts owed. An example of a couple of suggested designs for expenditure cards are provided on pages **35** and **36**. The working example of various expenditure transactions should be carefully studied to determine the type of design that will best fill your anticipated needs.

Employee payroll ledger card

The payroll ledger can be used if you feel it fits your needs. If you have a substantial number of salaried employees, this system may not be comprehensive enough to meet your needs, and you should contact someone skilled in payroll accounting.

Since this ledger also provides a method for computing reimbursed expenses of a salaried employee, individual ledger cards should be maintained for each employee. If you have no salaried employees, but reimburse volunteers, you should maintain expenditure cards for those volunteers. Because the law requires that the name of each person to whom salaries, including reimbursements, be reported, the card has been designed to combine the expenditures for ease of reporting. An example of the employee payroll ledger card is provided on page **38**. In addition, the working example of expenditure transactions includes an example utilizing the card.

FORMS FOR REPORTING EXPENDITURES

The campaign finance reporting form used in reporting expenditures is Form C-5 and its supporting schedules. The schedules required to be attached to Summary Form C-5 are as follows:

Summary Form C-5	Recap of all expenditures.
—Schedule B	Expenditures, including in-kind expenditures; loan, notes, and security payments; transfers and ear-marked contributions out; and other payments.
—Schedule D	Amendments and corrections to previously reported expenditures.

The reporting schedule and the reporting forms required are discussed on pages **7** through **8** of this manual.

TYPES OF EXPENDITURES

Petty Cash

All candidates and committees are allowed to maintain petty cash funds for use in campaigns. The amount of money added to the funds is limited to $100 per week for candidates and committees operating on a statewide basis and $20 per week for all other candidates and political committees. Monies from the petty cash fund may be spent for office supplies, transportation, and other necessities; but no single expenditure can exceed $10. No expenditures may be made from the petty cash fund for the purchase of time, space, or services from any communications media. Each expenditure must be supported with a petty cash voucher.

(Note: see MAC 44-3.10 (10) - S10210, subsection 3.)

In-kind expenditures

As previously mentioned, all in-kind contributions received are also considered expenditures for a reporting period. A line has been provided on Summary Form C-5 to record the total in-kind contributions for the period, which are reported on Schedule A, as expenditures for the same reporting period.

Any goods or services provided by your campaign to another candidate or committee at no charge, or at an amount less than would normally be charged in the same type of transaction, is an in-kind expenditure. In addition, any debt or obligation or portion thereof which is owed to your campaign and which is forgiven, is also an in-kind expenditure.

(Note: see MAC 44-310, (10) - S10350.)

Remember, if you make an in-kind expenditure, you become a contributor to that particular committee or candidate and subject to contribution limitations. Make sure you review these transactions carefully so as to not inadvertently exceed the contribution limitations.

EXPENDITURE LIMITATIONS

There is no limit on the amount of money a candidate or committee may spend, but it is suggested that expenditures take place only when there is sufficient cash in the bank.

DEBTS AND OBLIGATIONS

OWED TO A CANDIDATE OR POLITICAL COMMITTEE

A candidate or political committee is required by law to report the name of each person who owes a debt of obligation to the candidate or political committee. If the exact amount of the debt or obligation is not known, the reporting treasurer must report the estimated amount.

Debts and obligations are recorded on the date they are contracted or a binding agreement is entered into by the candidate or political committee and the person who owes the debt.

For reporting purposes, the name of each person who owes a debt to the campaign must be disclosed.

(Note: see MAC 44-3.10 (10) - S10270).

Supporting document

The sample of the suggested supporting document to be maintained as evidence of the debts and obligations owed to the candidate or political committee is the receivable card (see page **31**). The supporting document is **NOT** part of the Uniform System for Accounts. Its use is recommended and will assist in completing the campaign finance reports. The information is not included in the receipts journal.

Form for reporting

Debts and obligations owed to a candidate or political committee are reported on Schedule C for line 13 of Form C-5.

OWED BY A CANDIDATE OR POLITICAL COMMITTEE

A candidate or political committee is required by law to report the name of each person to whom a debt or obligation is owed. If the exact amount of the debt is not known, the reporting treasurer must report the estimated amount.

Debts and obligations are recorded on the date they are contracted or a binding agreement is entered into.

The name of each person to whom a debt or obligation is owed by the campaign must be reported.

(Note: see MAC 44-3.10 (10) - S10360.)

Supporting document

The sample of the suggested supporting document to be maintained is the expenditure card which is discussed on page **18**. Because these debts are not reflected in the expenditures journal, it is suggested that the expenditure card be maintained to facilitate ease in reporting. Immediately upon incurring a debt or obligation, it should be entered on an expenditure card for the vendor, committee, candidate, or individual. If an expenditure card for the same person has previously been prepared, it is not necessary to prepare a separate accounts payable expenditure card, because the card will indicate both the payments made and the amount outstanding.

Form for reporting

Debts and obligations owed by a candidate or political committee are reported on Schedule C for line 14 of Form C-5.

SECTION VI — EXAMPLE

INTRODUCTION

The basic purpose of this example is to provide a sample of various receipts and expenditure transactions and follow them through the accounting system from the time of original entry in the receipts and expenditures journal, which is required to be maintained by the campaign treasurer as a part of the Uniform System for Accounts, to posting on the supporting documents, and to ultimately reporting them on the campaign finance forms. The receipts and expenditures journal and supporting documents referred to in the example are to be maintained in your campaign headquarters only. DO NOT FILE THEM AS PART OF YOUR CAMPAIGN FINANCIAL REPORT. A receipts and expenditures journal can be combined, and it may be purchased at any office supply store. Format for supporting documents can be adopted by the individuals conducting a campaign. The format provided in the manual is only an example designed to facilitate easy transferrance to the campaign finance reporting forms.

STATEMENT OF CANDIDATE

For this purpose, fictional John Candidate is created to vie for the office of State Auditor. John decides to file for office on January 2, 1976. He contacts his longtime friend Alvin Smith who agrees to perform the duties of campaign treasurer. Alvin and John decide that for record keeping and reporting purposes under the campaign finance law they will not form a political committee, but will instead maintain the reporting entity of the candidate and his campaign treasurer. John first files his Statement of Candidate (Form C-1, page **40**) indicating all pertinent information concerning himself and the office he is seeking, designating Alvin Smith as his campaign treasurer, and designating the 1st National Bank as his campaign depository. He signs and has the Statement of Candidate notarized and sends a copy to the county clerk and recorder located in the county where he is a resident and to the Commissioner of Campaign Finances and Practices in Helena.

CONTRIBUTIONS

John also discovers that he has an enthusiastic supporter, Mary Smith, who immediately begins to assist him by all possible means.

Monetary

Mary donates $100 in cash to open the campaign. She gives her check to Alvin who enters it immediately in the receipts journal (the example of the receipts journal required to be maintained by candidates or committees, is provided on page **28**) indicating the date received, Mary's name and a description of the type of contribution. Alvin also enters it in the monetary column of the receipts journal since this is a cash contribution (see line 1 of receipts journal for example of entry). Alvin then initiates an individual contributor card for Mary Smith, indicating the name, address, occupation and principal place of business and enters the $100 amount in the cash and earmarked contributions column of the card (see individual contributor card for Mary Smith page **29**, line corresponding with the date 1/2/76).

Fund Raising Activity Receipts

Mary Smith immediately determines that John Candidate needs some public exposure and quickly organizes a campaign dinner. Proceeds from the dinner amount to $150. This amount is derived from sale of 15 tickets at $5.00 apiece and $75 from passing the hat around the table. Mary attends the dinner, paying $5.00 for her dinner ticket and to get the hat started throws in $30 in cash. Alvin Smith the treasurer immediately makes up a receipt for Mary's cash donation (see receipt page **32**). No one else donates over $25. Alvin gathers up all the proceeds and returns to campaign headquarters and enters the total proceeds in the receipts journal (see line 2 of receipts journal), posts $5.00 to Mary's contribution card for the ticket she purchased and posts the $30 cash contribution she threw into the hat, and files the copy of the receipt with the cash to be deposited (see Mary's individual contribution card, line corresponding with the date 1/3/76). Alvin also makes up individual contributor cards for the other 14 people in attendance indicating the date and the $5.00 paid for the tickets. There is, however, $45 from passing the hat that cannot be attributed to anyone at the dinner, so Alvin makes up a fund raising activity card indicating the date, type of activity, number of people in attendance, and the amount of unaccounted-for cash. He also enters any comments he feels will aid him in filling out the campaign finance reporting forms (see example of fund raising activity card on page **31**).

Candidate's Monetary Contribution

John Candidate also decides to donate some of his personal funds to his candidacy. He writes a check for $200 from his personal account and gives it to Alvin to be deposited in the campaign depository. Alvin enters the transaction in the receipts journal (see line 3 of receipts journal) and makes up an individual contributor card for John Candidate (see example page **30**), line corresponding with the date 1/3/76).

Loan

John now finds some of his campaign expense bills coming due and he is short of cash to pay them. Mary Smith comes to his rescue once again and loans him $100 and agrees to charge $10 interest on the loan when it is repaid. Alvin Smith takes the money and enters the amount in the receipts journal (see line 4 of the receipts journal) and enters it on Mary's individual contributor card under the loan column (see Mary Smith's individual contributor card, page **29**, loan column corresponding with the date 1/3/76). A separate column for loans and aggregate loans is provided because, even though a loan is considered a contribution, it is reported separately on the campaign finance reporting schedule. At the same time, Alvin also, in order to account for the amount he owes Mary, prepares an expenditure card and posts both the principal amount of the loan and the interest owed (see Mary Smith's expenditure card, page **37**, entry corresponding to 1/3/76).

Earmarked Contribution Received

Mary is also active in other political campaigns and sends a donation to the Cannon for Senate Club, but earmarks $75 of the donation to be given to the John Candidate campaign fund. On January 4, 1976, Alvin receives the contribution from the Cannon for Senate Club along with the information that it came from Mary Smith and enters it in the receipts journal (see line 5 of receipts journal). He also enters the amount on Mary's individual contributor card in the cash and earmarked contributions column (see Mary's individual contributor card, page **29**, line corresponding with the date 1/4/76).

Miscellaneous Receipt

On January 4, 1976, the campaign fund receives $20 from ABC Television as a refund for overpayment on television advertising. Alvin enters the amount in the receipts journal (see line 6 in the receipts journal). He also enters the amount on ABC Television's expenditure card because it reduces the aggregate amount that John has paid for television advertising (see line on expenditure card, page **35**, corresponding with the date 1/4/76). The amount still owed, however, is not reduced.

John's campaign also receives $5 from the Jones for Mayor campaign, which is using his campaign headquarters, for a portion of the phone bill charged to Jones. The total amount due from Jones was $10, so $5 is still owing to John Candidate's campaign fund. Alvin enters the amount in the receipts journal (see line 7 of the receipts journal). It is recommended that the candidate also have a supporting document somewhat similar to the receivable card (see receivable card example on page **31**) for keeping track of amounts owed to the campaign.

Earmarked Contribution To Be Transferred

On January 5, 1976, John Candidate's campaign fund receives $100 from X Political Committee, however, the donation is earmarked to the Jones for Mayor campaign and is required to be passed on. Alvin enters the amount in the receipts journal (see line 8 of receipts journal) and makes up an individual contributor card for X Political Committee (see example on page **30**, line corresponding to the date of 1/5/76). At the same time, Alvin, in order to account for the amount of the earmarked contribution he now owes Jones, posts the amount of the earmarked contribution to Jones's expenditure card (see example on page **36**, line corresponding to 1/5/76).

Deposit Of Contributions

Alvin decides that he should deposit the contributions the campaign has received thus far. (For explanation of when deposits must be made, see page **11** Deposit Contributions.)

Statement of deposit

From his review of Section 23-4782, R.C.M. 1947, Alvin recalls that he must prepare a statement of deposit. He therefore goes to the cash receipts journal and totals the columns for monetary contributions, proceeds from the fund raising activities, miscellaneous receipts, and loans (see line 8 of receipts journal).

Alvin then proceeds to list all individual amounts included in the lump sum receipt entry for the campaign dinner (line 2 of the receipts journal), identifying the individual contributors and the amounts. This is the only list he need prepare, since all other transactions included in the deposit are recorded separately in the receipts journal.

He then deposits the receipts in the 1st National Bank, the designated campaign depository, and returns with the bank deposit receipt. The bank deposit receipt, the list of individual contributors, and the $30 receipt issued to Mary Smith are filed in the campaign headquarters intact. These documents, together with the items individually recorded in the receipts journal, comprise Alvin's statement of deposit. (Note: See page **14** for further explanation of statement of deposit.)

In-Kind Contribution

Mary Smith decides she is not doing enough for the campaign. So, on January 6, 1976, she donates $50 worth of coffee to John Candidate for use at a public rally. Alvin Smith, campaign treasurer, enters the value of the coffee in the non-monetary column of the receipts journal along with the date it was received, Mary Smith's name as contributor, and a description of the in-kind contribution (see line 9 of the receipts journal). Alvin also enters the $50 amount on Mary's individual contributor card under the in-kind column (see Mary's individual contributor card, line corresponding with the date 1/6/76).

Note: Do not enter any amounts posted in the non-monetary column of the receipts journal in the amount of deposit column of the receipts journal. If you do, the amount of your cash will not be correctly reported on the campaign finance reporting forms. The amount of the deposit column should reflect only those amounts deposited in your depository. All columns in your journal, exclusive of the non-monetary column, when added together, should equal the amount of the deposit column.

On January 7, 1976, Mary Smith generously forgives a portion of the loan given to John Candidate on January 3, 1976, and all of the $10 interest previously decided upon. Alvin enters both the principal amount of $20 forgiven and the interest amount of $10 in the non-monetary column of the receipts journal, along with the date of the transaction, the name, and a description of the transaction (see line 10 of the receipts journal). Alvin then enters the transaction on Mary's individual contributor card (see entry on Mary's individual contributor card, page **29**, line corresponding with the date 1/7/76). The amount of the principal forgiven is posted and bracketed in the loan column to show the reduction and is also posted along with the amount of interest forgiven, to the in-kind contribution column because the amount is now to be computed in the aggregate contributions to be reported on the campaign finance report forms. Also, the aggregate amount of loans for reporting purposes is reduced and adjusted as shown. In this case, the loan amount required to be repaid is reduced, so he also posts the transaction to her individual expenditure card (see entry on Mary's expenditure card on page **37** , line corresponding with the date 1/7/76).

Mary Smith makes another generous gesture by paying for some printing costs incurred by John Candidate's campaign. Alvin enters the amount in the receipts journal, along with the date the payment was made, plus the name of the contributor and a description (see line 11 of the receipts journal). Alvin also enters the amount of the expense paid by Mary on her individual contributor card in the in-kind column (see example of Mary Smith individual contributor card, page **29**, line corresponding with the date 1/8/76). Although there is not an example of the printer's expenditure card in this text, Alvin would have prepared an expenditure card for the printer at the time the expense payable was contracted and incurred, and Alvin would, at this time, post this transaction to that card to reflect the new balance due the printer.

EXPENDITURES

The example of John Candidate's expenditures journal, which is also required to be maintained by the campaign treasurer as a part of the Uniform System for Accounts, is shown on page **33**. Once again, the basic concept is to provide an example of various types of transactions as they relate to the reporting forms and follow them through the accounting system from the writing of the check, to recording in the expenditures journal, to the supporting documents, and to ultimately reporting them on the campaign finance forms.

Alvin Smith, the campaign treasurer, is charged with the responsibility of writing the checks and maintaining the records.

Loan Expenditure

John Candidate's friend Horace Jones is running for Mayor of Anytown, Montana, and John decides to help his campaign by loaning the Jones for Mayor committee $75. Alvin writes the check and immediately enters it in the expenditures journal, indicating the date of the check, the payee, the check number, a description of the transaction, and the amount in the appropriate column. He also enters the amount in the column for loans to specifically identify the purpose of the transaction (see line 1 of expenditures journal, page **33**). So that he can account for the total expenditures made to Jones, Alvin also prepares an expenditure card for Jones for Mayor Committee (see entry on expenditure card, page **36**, line corresponding with the date 1/2/76). At the same time, and in order to account for the amount Jones now owes John Candidate, he prepares a receivable card and posts the principal amount of the loan to Jones (see receivable card, page **31**, line corresponding with the date 1/2/76).

Advertising

John also contracts with ABC Television, on January 2, 1976, to provide advertising for his campaign. The amount of the total expense is to be $1,000. Alvin immediately prepares an expenditure card for ABC, listing all the pertinent information and the total amount due. A portion of the advertising is used and a statement is received by the campaign from ABC Television for $100. Alvin writes a check to the company and appropriately marks the statement paid with the date of payment and files it. Alvin then enters the payment in the expenditure journal (see entry on line 2) and on the expenditure card which was prepared at the time the advertising was contracted (see ABC Television expenditure card, page **35**, entry corresponding with the date 1/2/76).

Petty Cash Fund Established

Alvin decides the campaign needs a petty cash fund to make small cash payments for items at campaign headquarters. He writes a check for $20 and enters the transaction in the expenditures journal (see line 3 expenditures journal). He cashes the check at the bank and places the money in a cash box he has at the campaign headquarters. The first expenditure from the fund is on 1/3/76 for $8 for coffee purchased for campaign headquarters by Mary Johnson, a volunteer. She fills out the petty cash voucher with the appropriate information, signs it, attaches the sales slip from the grocery store and places it in the cash box (see sample petty cash voucher on page **38**).

Employee Benefits

On January 31, 1976, the monthly payroll is prepared. Alvin Smith is the only paid employee and he receives $100 per month. As of that date he has also spent $25, for which he is to be reimbursed, of his own money traveling for the campaign. Alvin computes the amount of withholding and other payroll taxes due on his salary and posts the amounts to his employee payroll ledger. In the expense reimbursement column of the payroll ledger he posts the $25 for the travel reimbursement (see page **38** for example of payroll ledger).

Note: If the campaign has no paid employees, but is reimbursing volunteers for travel, meals, lodging and other expenses, an expenditure card should be substituted for the employee payroll ledger and prepared for each person to indicate the amounts paid as reimbursed expenses.

Alvin makes out a check to himself for $115, which comprises his $100 salary, less federal income taxes withheld of $5 and social security taxes withheld of $5, plus the $25 travel reimbursement. He then enters the information in the expenditures journal.

In the amount of check column he enters the total of $115 and, to classify the expense, he enters $90 in personal services column ($100 salary minus $10 withholdings) and $25 in the travel column (see line 4 expenditures journal). At the same time he files his payroll reports with the Internal Revenue Service, and issues them a check for $15 ($5 for federal tax withheld, $5 for social security tax withheld, and $5 which the campaign fund as an employer is required to pay). He then enters the amount in the expenditures journal identifying it and classifying it as personal services and employee benefits. No expenditure card is necessary since the payroll report will be the supporting document. Also, the filing schedule to the internal revenue service is provided only for purposes of this example.

Petty Cash Fund Reimbursement

Alvin writes a check to reimburse the petty cash fund to bring it back to the $20 which he feels is adequate for campaign purposes (see line 6 of expenditure journal).

Note: Please, refer to the text concerning restrictions on the petty cash fund amounts (see page **11**).

Rent

On January 31, 1976, John Candidate's campaign headquarters rent comes due. Alvin issues a check to Simm's Realty, owner of the building, for $100, the amount of the monthly rent, and enters the transaction in the expenditure journal (see line 7 of expenditure journal). In addition, he prepares an expenditure card for Simm's Realty as a supporting document for the rent expense (see Simm's Realty expenditure card, page **36**, line corresponding with the date 1/31/76).

In-Kind Expenditures

Donated rent

John Candidate, in support of his friend Horace Jones for Mayor, donates one half of his office space free of charge. Alvin enters the value of the rent donated to Jones of $50 in the in-kind expenditures column only. He does not enter the $50 in the amount of check column since no cash expenditure was made for this transaction (see line 8 of expenditures journal). In addition, he also enters the amount on the expenditure card for Jones (see card, page **36**, line corresponding with the date 1/31/76).

Transfer Of Earmarked Contribution

On February 10, 1976, Alvin transfers to Jones for Mayor Committee a portion of the earmarked contribution he received from X Political Committee on January 5, 1976. Alvin writes a check payable to Jones for Mayor and enters it in the expenditure journal (see line 9 of expenditures journal). To reflect the reduction in the balance owed to Jones, Alvin enters the amount paid on Jones' expenditure card (see line corresponding to 2/10/76 on card). He then records the transaction on the X Political Committee's contributor card, in brackets, to indicate that a portion of the earmarked contribution has been paid, leaving $40 remaining to be paid (see contributor card page **30**, line corresponding with the date 2/10/76).

Loan Repayment

Also, on February 10, 1976, John Candidate wishes to repay $50 of the loan made to him by Mary Smith on January 3, 1976. Alvin issues a check for $50 and enters the transaction in the expenditure journal (see line 10 expenditures journal). The payment is next entered on Mary's individual expenditure card (see Mary Smith's individual expenditure card, page **37**, line corresponding with the date 2/10/76). Since the loan was originally a contribution and recorded on Mary Smith's individual contributor card, the repayment is recorded as a reduction of the loan balance ($50) on the individual contributor card. The aggregate loans to date is also reduced by the $50 payment (see Mary Smith's individual contributor card, page **29**, line corresponding with the date 2/10/76).

In-Kind Expenditure

Loan forgiven

The last expenditure for the sample reporting period is John Candidate's forgiveness of a portion of the loan originally given to Jones for Mayor campaign. Alvin enters the $50 forgiven on the expenditures journal under the in-kind expenditure column of the journal only. No amount is entered in the amount of check column because no cash is expended in the transaction (see line 11 expenditures journal). He also enters the amount on the expenditure card for Jones for Mayor (see example on page **36**, line corresponding with the date 2/20/76). Note, that he does not include the amount in the aggregate because he already recorded the cash expenditure when the loan was originally recorded. Correspondingly, to reduce the amount of loan repayment now receivable, Alvin enters the amount of the loan forgiven on Jones' receivable card (see receivable card, line corresponding with the date 2/28/76).

Note: All columns of the expenditures journal, exclusive of the in-kind expenditure column, can be added and they should equal the total amount in the amount of check column.

REPORTING OF CONTRIBUTIONS AND EXPENDITURES—Campaign Finance Reports

On Fabruary 29, 1975, Alvin Smith now gathers his supporting documents and receipts and expenditures journal to prepare his initial campaign finance reports. An example of the completed forms are provided on pages **46** through **53** and are based on the transactions recorded in the sample journals and the sample supporting documents.

First, he completes the heading on the Summary Form C-5 (see page **46**) and checks the block "initial report" since this is the first report filed. For all other reports the block designated "periodic report" is checked, except if it is the last report, in which case the "final report" block is checked. He then puts the summary form aside and begins to prepare the schedules (Schedules A through D to Form C-5).

CONTRIBUTIONS

A separate Schedule A, Receipts, is filed for lines 1 and 2 combined and for each line 3 through 5 on the Summary Form C-5. He completes the heading for the first Schedule A and records in the summary line blank the numbers 1 and 2, since the information recorded on this schedule is to be used for both lines 1 and 2. Information reported on this separate schedule is obtained from the following supporting documents:

Block on Schedule A, line nos. 1 & 2	Supporting Document	Manual Page No.
1. Candidate's Personal Funds	John Candidate's Contributor Card	30
2. Small contributions under $25 not itemized	Contributor Cards - total of all contributions during the reporting period which are under $25, including in-kind, and for which the amount of the contribution for the individual contributor does not aggregate more than $25 to date	Not reproduced in manual.
3. Mary Smith Cannon for Senate Club (earmarked contribution for which John Candidate is the final recipient - instructions on bottom of form)	Mary Smith Contributor Card	29
4. X Political Committee Jones for Mayor Committee (earmarked contribution which must be passed on)	X Political Committee Contributor Card	30

Note: If a contributor gives less than $25 in a reporting period but the total of all his contributions (aggregate-to-date) equals $25 or more it must be itemized by individual and reported separately in a block on Schedule A for lines 1 and 2 of Summary Form C-5.

Alvin Smith then totals the columns and fills in the page number lines. Since he is submitting only one page for Summary Form C-5, lines 1 and 2, he enters page no. 1 of 1 pages for summary line nos. 1 and 2. If three pages were submitted it would read page no. 1 of 3 pages and the totals would be indicated only at the bottom on page 3.

For reporting contributions for summary lines 1 and 2 of Form C-5 do not include any loans received in the aggregate totals.

Use description column for earmarked and in-kind contributions. The description does not have to be completed for cash.

Alvin then transfers the totals of this Schedule A to the appropriate lines 1 and 2 on the Summary Form C-5.

Continuing, since he has received a loan, he completes the heading on another Schedule A and indicates the schedule is for summary line no. 3. Information reported on this form is obtained from the following supporting documents.

Block on Schedule A, line no. 3	Supporting Document	Manual Page No.
Mary Smith	Mary Smith Contributor Card	29

Use description column on this Schedule A to indicate loan and the date loan was received.

Aggregate this period block reflects total proceeds received in the current period. Aggregate to date block reflects the outstanding balance of the loan at the end of the current reporting period.

Alvin now totals the cash column only and transfers it to line no. 3 on the Summary Form C-5. When a separate Schedule A for summary line no. 3 of Form C-5 is prepared, the in-kind column is never totaled.

For Schedule A summary line no. 4, information is obtained from the following:

Block on Schedule A, line no. 4	Supporting Document	Manual Page No.
Jones for Mayor	Jones for Mayor Receivable Card	31

Schedule A for summary form line no. 5 is completed in the same manner as the other Schedule A's. Information shown in the sample form is obtained from the following:

Block on Schedule A, line no. 5	Supporting Document	Manual Page No.
1. Campaign Fund Raising Dinners	Fund Raising Activity Card	31
2. ABC Television	ABC Television Expenditure Card	35

Alvin Smith has now completed each line in the Receipts section of Summary Form C-5. On line 7 of Form C-5, he totals both columns. At this time he also enters the amount from line 2, in-kind contributions, on line 9 in the Expenditures section to indicate that all in-kind contributions for the period have been expended during the current period.

EXPENDITURES

Alvin now obtains a single Schedule B, Expenditures, to complete the remaining lines 8 and 10 in the Expenditures section. Information reported on this schedule is obtained from the following documents:

Block on Schedule B, line nos. 8 & 10	Supporting Document	Manual Page No.
1. Petty Cash Expenditures	Expenditures journal - total of all checks issued to cash for petty cash fund	33
2. ABC Television	ABC Television Expenditure Card	35
3. Alvin Smith	Employee Payroll Ledger	38
4. Internal Revenue Service	Payroll report	Not reproduced in manual.
5. Simm's Realty	Simm's Realty Expenditure Card	36
6. Jones for Mayor	Jones for Mayor Expenditure Card	36
7. Mary Smith	Mary Smith Expenditure Card	37

Consult instructions at the bottom of Schedule B for descriptions required for earmarked contributions.

Describe all in-kind expenditures in the column provided.

The totals on Schedule B of the in-kind column is then transferred to the summary form line 10 and the total of the cash amount is transferred to line 8 of the Summary Form C-5.

There being no amendments or corrections to prior reports, the Expenditures section of the Summary Form C-5 is now completed. On line 12 of Form C-5, Alvin totals both columns of the Expenditures section by adding lines 8 and 9 and subtracting line 10.

DEBTS AND OBLIGATIONS

Alvin now proceeds, in the same manner, in completion of Schedule C, Debts and Obligations, for summary line no. 13 of Form C-5, as he did for Schedules A and B. Information reported on the form is obtained from the following supporting documents:

Block on Schedule C, line 13	Supporting Document	Manual Page No.
Jones for Mayor	Jones for Mayor Receivable Card	31

Another Schedule C is completed for line no. 14 of Form C-5 to report debts and obligations owed by the campaign. Information reported on the form is obtained from the following supporting documents:

Block on Schedule C, line 14	Supporting Document	Manual Page No.
1. ABC Television	ABC Television Expenditure Card	35
2. Jones for Mayor	X Political Committee Expenditure Card	Not reproduced in manual
3. Mary Smith	Mary Smith Expenditure Card	37

CASH IN BANK

The last item to be completed is the reporting of the cash in bank balance at the end of the reporting period.

The cash reconciliation is computed for the summary form as follows:

Line 15.	Cash in bank previous report	—o—
Line 16.	Add: Cash receipts deposited in bank (total deposits for period, from receipts journal)	750.00
Line 17.	Less: Cash expenditures (total expenditures for period, from expenditures journal)	543.00
Line 18.	Total cash in bank	207.00

Alvin has now completed the forms. He now has John Candidate sign and date two copies and has them both notarized.

He then delivers or mails a copy to the county clerk and recorder in his county and the Commissioner of Campaign Finances and Practices. If he decides to mail one or both of the copies, he will mail them by 5:00 p.m., as certified mail, three days before the prescribed filing date.

APPENDIX

SUPPORTING DOCUMENTS

Sample supporting documents are designed to assist the candidate or committee in maintaining their records and are not required to be filed. Each candidate and committee is encouraged to design supporting documents that are adaptable to the individual's needs. (Refer to Uniform System for Accounts, page **13**, to determine which documents **must** be utilized.)

The supporting documents have been completed to reflect the transactions provided in the example, and are included in this Appendix as follows:

Receipts Journal of John Candidate

	Date	Source	Description	Date of Deposit	Amount of Deposit	Contributions		Fund Raising Activities	Miscellaneous Receipts	Loans Received
						Monetary	In-Kind			
1.	1/2/76	Mary Smith	Cash Contribution			100.00				
2.	1/3/76	Proceeds from Campaign Dinner	Ticket Sales $75.00 Mass collections $75.00					150.00		
3.	1/3/76	John Candidate	Personal Funds			200.00				
4.	1/3/76	Mary Smith	Loan							100.00
5.	1/4/76	Cannon for Senate Club	Earmarked contribution from Mary Smith			75.00				
6.	1/4/76	ABC Television	Refund on overpayment						20.00	
7.	1/4/76	Jones for Mayor Committee	Payment of portion of phone bill ($5.00 still due).						5.00	
8.	1/5/76	X Political Committee	Earmarked Contribution for Jones for Mayor Campaign	1/5/76	750.00	100.00				
9.	1/6/76	Mary Smith	Value of Coffee donated for campaign headquarters				50.00			
10.	1/7/76	Mary Smith	Forgiveness of Loan $20.00 Forgiveness of Interest $10.00				30.00			
11.	1/8/76	Mary Smith	Payment of Campaign Expenses				25.00			
12.					750.00	475.00	105.00	150.00	25.00	100.00

INDIVIDUAL CONTRIBUTOR CARD

NAME OF CONTRIBUTOR Mary Smith

ADDRESS 1001 Elm St., Anytown, Mt. 59087

OCCUPATION Housewife

PLACE OF BUSINESS Same

BUSINESS ADDRESS Same

Date	Cash and Earmarked Contributions	In-Kind Contributions	Aggregate Contributions to date	Loans	Aggregate Loans to date	Comments
1/2/76	100.00		100.00			Cash
1/3/76	5.00 30.00		135.00			Ticket to dinner Cash donated at dinner
1/3/76				100.00	100.00	Loan $10.00 interest due 1/31/76
1/4/76	75.00		210.00			Earmarked from Cannon for Senate
1/6/76		50.00	260.00			Value of coffee donated to Headquarters
1/7/76		10.00 20.00	290.00	(20.00)	80.00	Interest on loan forgiven Principle on loan forgiven
1/8/76		25.00	315.00			Payment of Campaign Printing Expense
2/10/76			—	(50.00)	30.00	Loan Repayment
	210.00	105.00	315.00	30.00	30.00	Reported 2/29/76

Note: Card is designed to provide an easy method of maintaining complete and up-to-date record of each individual contributor's status and to also provide complete and accurate information necessary for completing the reporting schedules to Form C-5. Cards should be maintained in alphabetical filing order.

John Candidate's Contributor Card
(Heading omitted for example purposes only)

Date	Cash and Earmarked Contributions	In-Kind Contributions	Aggregate Contributions to date	Loans	Aggregate Loans to date	Comments
1/3/76	200.00		200.00			Cash Contribution Personal funds
	200.00					Reported 2/29/76

X Political Committee Contributor Card
(Heading omitted for example purposes only)

Date	Cash and Earmarked Contributions	In-Kind Contributions	Aggregate Contributions to date	Loans	Aggregate Loans to date	Comments
1/5/76	100.00		100.00			Earmarked to Jones for Mayor
2/10/76	<60.00>		40.00			Partial payment check #8
	40.00					Reported 2/29/76

FUND RAISING ACTIVITY CARD

Date	Activity	Number in Attendance	Mass Collections (under $25 per individual)	Comments
1/7/76	Campaign Dinner	15	45.00	Total Collected $75.00 $30.00 Reported Contributor's Card
			$45.00	Reported 2/29/76

Note: Card is used to report the total amount of miscellaneous, unidentifiable contributions under $25 received at fund raising activities. All other contributions relating to fund raising activities, such as ticket sales and sales of political items, should be posted to the individual contributor's card, regardless of the amount, when the proceeds are received, along with any contributor giving $25 or more during a mass collection. Receipts should be issued to all contributors giving $25 or more.

RECEIVABLE CARD

NAME Jones for Mayor

ADDRESS etc.

PHONE NO.

PURPOSE

Date	Purpose	Original amount of receivable	Date of receipt	Amount of receipt	Balance receivable
1/2/76	Loan	75.00		—	75.00
1/4/76	Phone Bill	10.00	1/4/76	5.00	80.00
2/28/76	Loan Forgiven	—	—	Forgiven 50.00	30.00

RECEIPT FORM

(NAME OF CANDIDATE OR COMMITTEE)

RECEIPT NO. 1 DATE 1/15/76

RECEIVED OF MARY SMITH, 1001 ELM STREET, ANYTOWN, MT. 59087

(NAME, MAILING ADDRESS

Housewife, Same

(OCCUPATION AND PRINCIPAL PLACE OF BUSINESS, IF ANY)

$ 30.00

AMOUNT RECEIVED

Alvin Smith Treasurer

SIGNATURE OF CAMPAIGN WORKER RECEIVING CONTRIBUTION

Note: Receipt must be prepared for all cash contributions of $25 or more, other than contributions made by check, received from an individual, committee, or other contributing entity. One copy of the receipt must be retained by the candidate or committee, however, a two copy receipt is recommended in order to provide the contributor with a copy, if requested.

John Candidate Expenditures Journal

	Date	Payee	Check No.	Description	Amount of Check	Advertising	Rent	Telephone & Telegraph	Postage & Freight	Contracted Services	Printing	Office Supplies	Miscellaneous Expenses	Travel	Personal Services & Employee Benefits	Loans made, Loan Repayments, & Interest	In-Kind Expenditures
1	1/2/76	Jones for Mayor	1	Loan	75.00											75.00	
2	1/2/76	ABC Television	2	Advertising	100.00	100.00											
3	1/2/76	Cash	3	Petty Cash Fund	20.00								20.00				
4	1/31/76	Alvin Smith	4	Salary and Travel Reimbursement	115.00									25.00	90.00		
5	1/31/76	Internal Revenue Service	5	Employee withholding & Benefits	15.00										15.00		
6	1/31/76	Cash	6	Petty Cash Fund	8.00								8.00				
7	1/31/76	Simm's Realty	7	Rent	100.00		100.00										
8	1/31/76	Value of office space given to Jones for Mayor			—												50.00
9	2/10/76	Jones for Mayor	8	Transfer part of earmarked contribution	60.00								60.00				
10	2/10/76	Mary Smith	9	Loan Repayment	50.00											50.00	
11	2/28/76	Jones for Mayor	—	Portion of Loan Forgiven	—												50.00
12					543.00	100.00	100.00	–	–	–	–	–	88.00	25.00	105.00	125.00	100.00

EXPENDITURE CARD

ABC Television

PAYEE NAME

15 Main St. Anytown, Mt. 59087 333-4444

PAYEE ADDRESS AND PHONE NUMBER

T.V. Advertising

PURPOSE OF EXPENDITURES, OR PRODUCT OR SERVICE

Date Incurred	Nature or Purpose of Expenditure or Document Numbers	Original Amount of Obligation	Dates of Payment	Amount of Payments Made	Amount Owing
1/2/76	Invoice #1301 for T.V. Spots	1000.00	1/2/76	100.00	900.00
	Refund for overpayment		1/4/76	(20.00)	900.00
				80.00	

Note: The expenditure card is designed to be used for compiling information concerning expenditures to each individual or firm. A card should be maintained for each person to whom an expenditure is made or a payment owed, not only for normal campaign expenses, but also for in-kind expenditures by your campaign to another candidate or political committee, loans to your campaign by individuals and firms, and earmarked contributions received by your campaign to be passed on to another candidate or committee. Upon incurring an expense, immediately prepare and expenditure card and enter the date, a description, and the total amount of the obligation. As payments are made, enter the date and the amount of the payments and the reduction of the balance owing. The payments made column should equal the total amount of checks issued to the individual firm; and the amount owing should equal the amount of unpaid invoices and earmarked contributions owed to the individual or firm at the end of the reporting period.

EXPENDITURE CARD

ABC Television

PAYEE NAME

15 Main St. Anytown, Mt. 59087 333-4444

PAYEE ADDRESS AND PHONE NUMBER

T.V. Advertising

PURPOSE OF EXPENDITURES, OR PRODUCT OR SERVICE

Date Incurred	Nature or Purpose of Expenditure or Document Numbers	Original Amount of Obligation	Dates of Payment	Amount of Payments Made	Amount Owing
1/2/76	Invoice #1301 for T.V. Spots	1000.00	1/2/76	100.00	900.00
	Refund for overpayment		1/4/76	(20.00)	900.00
				80.00	

Note: The expenditure card is designed to be used for compiling information concerning expenditures to each individual or firm. A card should be maintained for each person to whom an expenditure is made or a payment owed, not only for normal campaign expenses, but also for in-kind expenditures by your campaign to another candidate or political committee, loans to your campaign by individuals and firms, and earmarked contributions received by your campaign to be passed on to another candidate or committee. Upon incurring an expense, immediately prepare and expenditure card and enter the date, a description, and the total amount of the obligation. As payments are made, enter the date and the amount of the payments and the reduction of the balance owing. The payments made column should equal the total amount of checks issued to the individual firm; and the amount owing should equal the amount of unpaid invoices and earmarked contributions owed to the individual or firm at the end of the reporting period.

SIMM'S REALTY EXPENDITURE CARD
(HEADING OMITTED FOR EXAMPLE PURPOSES ONLY)

Date Incurred	Nature or Purpose of Expenditure or Document Numbers	Original Amount of Obligation	Dates of Payment	Amount of Payments Made	Balance Payable
1/31/76	Rent	100.00	1/31/76	100.00	-0-

JONES FOR MAYOR COMMITTEE EXPENDITURE CARD
(HEADING OMITTED FOR EXAMPLE PURPOSES ONLY)

Date Incurred	Nature or Purpose* of Expenditure or Document Numbers	Original Amount of Obligation	Dates of Payment	Amount of Payments Made		Aggregate to date	Balance Payable
				In-Kind	Cash		
	Loan to Jones for Mayor	75.00	1/2/76		75.00	75.00	—
1/5/76	Earmarked Contribution from x Political Committee	100.00					100.00
1/31/76	Rent donated to Jones for Mayor (In-Kind)	50.00	1/31/76	50.00		125.00	
	Earmarked Contribution from x Political Committee passed on.		2/10/76		60.00	185.00	40.00
	Loan forgiven to Jones for Mayor.		2/28/76	50.00			

*For loans forgiven, identify as such, including date, but do not include amount in aggregate-to-date total.

MARY SMITH EXPENDITURE CARD
(HEADING OMITTED FOR SAMPLE PURPOSES)

Date Incurred	Nature or Purpose of Expenditure or Document Number	Original Amount of Obligation	Dates of Payment	Amount of Payments Made		Balance Payable
				In-Kind	Cash	
1/3/76	Interest Loan	10.00 100.00	—	—		110.00
	Loan forgiven Interest forgiven		1/7/76	20.00 10.00		80.00
	Loan Repayment		2/10/76		50.00*	30.00

*Only the cash amount actually paid is transferred to Schedule B to Form C-5. The $30 of the loan and interest forgiven by Mary is posted on this card only to reduce the amount still owed by John Candidate to Mary.

EMPLOYEE PAYROLL LEDGER

Date	Name and Address*	Social Security Number	Earnings			Deductions			Expense Reimburse-ment	Net Check	Check No.
			Reg.	O.T.	Total	Fica	Fed Tax	St. Tax			
1/31/76	Alvin Smith	520-01-0001	100.00		100.00	5.00	5.00		25.00	115.00	8

*Include occupation and principal place of business, if any.

PETTY CASH VOUCHER

2/3/76
DATE

$ 8.00
AMOUNT

Super Save Grocery
PAYEE OR VENDOR

Coffee for Headquarters
FOR

Mary Johnson
AUTHORIZED SIGNATURE

Note: If possible attach cash register receipt or vendor receipt for purchase to petty cash voucher. Not to be in excess of $10.00.

APPENDIX

These statements and report forms are the **only** documents that are required to be filed with the Commissioner of Campaign Finances and Practices and the appropriate county clerk and recorder. They may be obtained from the Commissioner, P.O. Box 39, Capitol Station, Helena, Montana 59601, phone (406) 449-2942; or from any county clerk and recorder.

If assistance is required, please contact the Commissioner.

Statement of Candidate

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 - CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

FILING FORM	TO BE FILED BY
C-1	**CANDIDATES**

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instruction on Reverse Side (Type or Print Clearly)

ORIGINAL FILING ☒ AMENDED FILING ☐ (check appropriate block)

1. NAME AND ADDRESS OF CANDIDATE	DATE PREPARED	DATE(S) OF ELECTION(S)
John Candidate 1306 E. Cedar St. Anytown, Mt. 59087	1/02/76	Primary - 6/01/76 General - 11/02/76

2. OFFICE SOUGHT (complete description)	PARTY (if any)
State Auditor	Newcomer

3. CAMPAIGN TREASURER (a registered voter in Montana)

NAME	ADDRESS	PHONE NUMBER
Alvin Smith	100 Ash St. Anytown, Mt. 59087	635-3924

4. CAMPAIGN DEPOSITORY (a bank authorized to transact business in Montana)

NAME OF BANK	ADDRESS
1st National Bank	356 2nd Ave. North Anytown, Mt. 59087

5. SECONDARY DEPOSITORY NONE ☒

NAME OF BANK	ADDRESS

6. DEPUTY CAMPAIGN TREASURER (to be appointed by treasurer) NONE ☒

NAME	ADDRESS	PHONE NUMBER

7. CERTIFICATION

I HEREBY VERIFY THAT THE FOREGOING STATEMENTS ARE TRUE AND CORRECT IN ACCORDANCE WITH SECTIONS 23-4780 AND 23-4781 R.C.M. 1947.

John Candidate
CANDIDATE'S SIGNATURE

January 2, 1976
DATE

SUBSCRIBED AND SWORN TO ME THIS ______________ DAY OF ______________ 19 ____

____
Notary Public in and for the State of Montana

Residing at ______________________________

My Commission Expires ______________________________

INSTRUCTIONS FOR STATEMENT OF CANDIDATE

WHO MUST FILE:

Candidates for nomination or election to public office. (See Section 23-4781, R.C.M. 1947.)

WHEN TO FILE:

Within five (5) days after the date a candidate files for nomination or election to office. (See Section 23-4777(1), R.C.M. 1947, and MAC 44-3.10(10)-S10130.)

WHERE TO FILE:

Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601 AND with the county clerk and recorder of the county in which the candidate resides; except that a candidate for district court judge shall file with the county clerk and recorder of the county in which the election is held or, if the election is held in more than one county, with the county clerk and recorder at the county seat with the greatest population. (See Section 23-4778(1), R.C.M. 1947 and MAC 44-3.10(10)-S10129(2)(a).)

REPORTING CHANGES:

Five (5) days from the date of any change in information previously submitted.

ADDITIONAL REPORTS REQUIRED:

Local candidates who do not intend to exceed the $500 contribution OR expenditure limitation also file Form C-3.
Candidates, except local candidates who file Form C-3, are also required to report contributions and expenditures. Use Forms C-5 and C-6 for these reports.

FOR ADDITIONAL INFORMATION:

Contact the Commissioner of Campaign Finances and Practices, phone 406-449-2942.

FOR DETAILED INSTRUCTIONS SEE THE INSTRUCTION AND ACCOUNTING MANUAL. Note: see page 3.

C-1 Reverse

Statement of Organization

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 - CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

FILING FORM	TO BE FILED BY
C-2	**POLITICAL COMMITTEES**

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instruction on Reverse Side (Type or Print Clearly)

ORIGINAL FILING ☐ AMENDED FILING ☐ (check appropriate block)

1. NAME AND ADDRESS	DATE PREPARED	DATE(S) OF ELECTION(S)

2. AFFILIATED COMMITTEES OR PERSONS

NAME AND ADDRESS	NATURE OF AFFILIATION

3. AREA, PURPOSE AND JURISDICTION OF COMMITTEE

AREA	PURPOSE	JURISDICTION

4. CAMPAIGN TREASURER (a registered voter in Montana)

NAME	ADDRESS	PHONE NUMBER

SAMPLE

5. CAMPAIGN DEPOSITORY (a bank authorized to transact business in Montana)

NAME OF BANK	ADDRESS

6. SECONDARY DEPOSITORY NONE ☐

NAME OF BANK	ADDRESS

7. DEPUTY CAMPAIGN TREASURER (to be appointed by treasurer) NONE ☐

NAME	ADDRESS	PHONE NUMBER

8. OFFICERS (if any) CHECK BLOCK IF COMMITTEE IS INCORPORATED ☐

NAME	ADDRESS	TITLE

9. EXPECTED PERIOD OF EXISTENCE

DATES FROM ____________ TO ____________ ☐ CHECK IF EXISTENCE IS CONTINUING

10. CANDIDATES SUPPORTED/OPPOSED | IF ENTIRE PARTY TICKET IS SUPPORTED INDICATE PARTY NAME

NAME	OFFICE SOUGHT	SUPPORT/OPPOSE	PARTY AFFILIATION

11. BALLOT ISSUES

ISSUE	SUPPORT/OPPOSE

12. CERTIFICATION

I HEREBY VERIFY THAT THE FOREGOING STATEMENTS ARE TRUE AND CORRECT IN ACCORDANCE WITH SECTIONS 23-4780 AND 23-4781, R.C.M. 1947.

OFFICER'S SIGNATURE ____________ TITLE ____________ DATE ____________

SUBSCRIBED AND SWORN TO ME THIS ____________ DAY OF ____________, 19____

Notary Public in and for the State of Montana

Residing at ____________

My Commission Expires ____________

INSTRUCTIONS FOR STATEMENT OF ORGANIZATION

WHO MUST FILE:

Political Committees. (See Section 23-4781, R.C.M. 1947.)

WHEN TO FILE:

Before a contribution is received or an expenditure made by or on behalf of the political committee. (See Section 23-4781, R.C.M. 1947.)

WHERE TO FILE:

Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601 AND the county clerk and recorder of the county where the political committee has its headquarters. (See Section 23-4778(1), R.C.M. 1947.)

REPORTING CHANGES:

Five (5) days from the date of any change in information previously submitted.

ADDITIONAL REPORTS REQUIRED:

Local political committees which do not intend to exceed the $500 contribution OR expenditure limitation also file Form C-3.
Political committees, except local political committees which file Form C-3, are also required to report contributions and expenditures. Use Forms C-5 and C-6 for these reports.

FOR ADDITIONAL INFORMATION:

Contact the Commissioner of Campaign Finances and Practices, phone 406-449-2942.
FOR DETAILED INSTRUCTIONS SEE INSTRUCTION AND ACCOUNTING MANUAL. Note: see page 4.

C-2 Reverse

Affidavit

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 - CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

FILING FORM	TO BE FILED BY
C-3	**LOCAL CANDIDATES AND POLITICAL COMMITTEES**

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instructions on Reverse Side (Type or Print Clearly)

NOTE: THIS EXEMPTION PLACES CERTAIN RESTRICTIONS AND OBLIGATIONS ON YOU. READ CAREFULLY.

If you do not intend to exceed $500 in aggregate contributions or expenditures during the elections in which you participate you may complete the affidavit below.

1. I DECLARE THAT NEITHER THE TOTAL AMOUNT OF CONTRIBUTIONS RECEIVED NOR THE TOTAL AMOUNT OF FUNDS EXPENDED WILL EXCEED $500 FOR ALL ELECTIONS IN A CAMPAIGN IN WHICH I PARTICIPATE.
2. I ADDITIONALLY DECLARE THAT IF THE $500 LIMITATION IS EXCEEDED THAT THE CAMPAIGN FINANCE REPORTS,AS SPECIFIED IN SECTION 23-4778(5), R.C.M. 1947, WIIL BE COMPLETED AND FILED WITH THE COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES AND THE COUNTY CLERK AND RECORDER WITHIN FIVE (5) DAYS FROM THE DATE THE LIMIT WAS EXCEEDED.
3. I WILL KEEP COMPLETE AND CURRENT RECORDS AND ACCOUNTS WHICH WILL BE AVAILABLE FOR INSPECTION AND PRESERVED AS REQUIRED BY TITLE 23, CHAPTER 47, R.C.M. 1947.

FOR POLITICAL COMMITTEES

4. I ADDITIONALLY DECLARE THAT I WILL NOT CONTRIBUTE OR MAKE ANY EXPENDITURE THROUGH MY CAMPAIGN DEPOSITORY TO SUPPORT OR OPPOSE ANY STATEWIDE OR STATE DISTRICT CANDIDATE, BALLOT ISSUE, OR POLITICAL COMMITTEE.

FOR CANDIDATE

SAMPLE

Name ____________________ Office Sought ____________________

Candidate's Signature ____________________ Date ____________________

FOR POLITICAL COMMITTEE

Name of Political Committee ____________________ Address ____________________

Officer's Signature ____________________ Title ____________________ Date ____________________

SUBSCRIBED AND SWORN TO ME ON THIS ____________ DAY OF ____________, 19____

____
Notary Public in and for the State of Montana

Residing at ____________________

My Commission Expires ____________________

INSTRUCTIONS FOR AFFIDAVIT OF LOCAL CANDIDATE OR POLITICAL COMMITTEE

WHO MUST FILE:

Candidates for local public office and local political committees. (See MAC 44-3.10(10)-S10150 and S10160.)

WHEN TO FILE:

Candidate — at the same time Form C-1 is filed.
Political Committee — at the same time Form C-2 is filed.

WHERE TO FILE:

Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601 AND the county clerk and recorder of the county in which the candidate resides or the political committee has its headquarters. (See MAC 44-3.10(10)-S10120(2).)

ADDITIONAL REPORTS REQUIRED:

Candidates — in addition to this affidavit, local candidates must file Form C-1. Political committees — in addition to this affidavit, local political committees must file Form C-2.

Local candidates and political committees, if they file this affidavit and exceed the $500 contribution or expenditure limitation, are required to report contributions and expenditures. Use Forms C-5 and C-6 for these reports.

FOR ADDITIONAL INFORMATION:

Contact the Commissioner of Campaign Finances and Practices, phone 406-449-2942.

FOR DETAILED INSTRUCTIONS SEE INSTRUCTION AND ACCOUNTING MANUAL.

C-3 Reverse

Summary of Receipts and Expenditures

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 - CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

FILING FORM	TO BE FILED BY
C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instructions on Reverse Side (Type or Print Clearly)

NAME AND ADDRESS OF CANDIDATE OR COMMITTEE	Date of Report	Check Appropriate Block
John Candidate 1506 E. Cedar St. Anytown, Mt. 59087	March 10, 1976 Reporting Period From 1/02/76 To 2/29/76	☒ Initial Report ☐ Periodic Report ☐ Final Report

	Amount this period	Total to date
RECEIPTS		
1. CONTRIBUTIONS — Schedule A	$ 580.00	$ 580.00
2. IN-KIND CONTRIBUTIONS — Schedule A (combined with Line 1)	105.00	105.00
3. LOANS RECEIVED — Schedule A	100.00	100.00
4. RECEIPTS ON DEBTS AND LOANS — Schedule A	5.00	5.00
5. MISCELLANEOUS RECEIPTS & FUND RAISING ACTIVITIES — Schedule A	65.00	65.00
6. AMMENDMENTS AND CORRECTIONS (if any) — Schedule D	-0-	-0-
7. TOTAL	$ 855.00	$ 855.00
EXPENDITURES		
8. EXPENDITURES — Schedule B	$ 543.00	$ 543.00
9. IN-KIND EXPENDITURES — Total from line 2 above only	105.00	105.00
10. IN-KIND EXPENDITURES — Schedule B (subtract)	(100.00)	(100.00)
11. AMENDMENTS AND CORRECTION (if any) — Schedule D	-0-	-0-
12. TOTAL	$ 548.00	$ 548.00
DEBTS AND OBLIGATIONS		
13. OWED TO THE CAMPAIGN FUND — Schedule C	$ 30.00	
14. OWED BY THE CAMPAIGN FUND — Schedule C	$ 970.00	
CASH		
15. CASH IN BANK (BALANCE PREVIOUS REPORT)	$ -0-	
16. ADDITIONAL RECEIPTS	750.00	
17. LESS EXPENDITURES	543.00	
18 CASH IN BANK (BALANCE THIS REPORT)	$ 207.00	

(NOTE: COMPLETE REVERSE SIDE)

I John Candidate (Name) * (Title) verify that the foregoing summary of campaign finances and expenditures and all schedules attached thereto are complete, true and correct to the best of my knowledge, in accordance with Section 23-4780 R.C.M. 1947.

Signature John Candidate

SUBSCRIBED AND SWORN TO ME THIS ______________ DAY OF ______________, 19____

____
Notary Public in and for the State of Montana

Residing at ______________

My Commission Expires ______________

C-5 INSTRUCTIONS

The summary form is to be filled out after completing the attached schedules. The purpose of the form is to summarize the financial activities of the candidate or committee.

The information on the summary is drawn from the information detailed on Schedules A through D with additional copies attached if necessary. If the candidate or committee has no transactions in a given section, the supporting schedule(s) need not be attached to the report. Simply record a zero (0) or the word "none" on the appropriate line(s) on the summary sheet.

All forms may be duplicated.
Consult the Commission manual for reporting dates and filing requirements and example report forms.

WHO MUST FILE:

Each candidate or political committee who receives contributions or makes expenditures. (See Section 23-4778, R.C.M. 1947.)

WHEN TO FILE:

Consult Section 23-4778 (3) through (5), R.C.M. and MAC 44-3.10(10)-S10170.

WHERE TO FILE:

Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601 AND with the county clerk and recorder of the county in which the candidate resides or the political committee has its headquarters; except that a candidate for district court judge shall file with the county clerk and recorder of the county in which the election is held or, if the election is held in more than one county, with the county clerk and recorder at the county seat with the greatest population. (See Section 23-4778(1), R.C.M. 1947 and MAC 44-3.10(10)-S10129(2)(a.)

REPORTS REQUIRED:

Submit C-5 with schedules attached; Schedule A for receipts, Schedule B for expenditures, Schedule C for debts and obligations, and Schedule D for amendments and corrections.

CONSULT Sections 23-4777 through 23-4780, R.C.M. 1947; Montana Administrative Code Rules of the Commissioner of Campaign Finances and Practices; and instruction and accounting manual. For additional information contact the Commissioner of Campaign Finances and Practices, phone 406-449-2942.

* A candidate must verify the filed report. The treasurer or other officer of a political committee must verify a committee's filed report - section 23-4781.

C-5 Reverse

Schedule - Receipts

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

Attach This Schedule to Form C-5

FILING FORM	TO BE FILED BY
SCHEDULE A To Form C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

INSTRUCTIONS:
Attach separate Schedule A for lines 1 and 2 combined and a separate Schedule A for each line 3,4, and 5 of Form C-5.

(Type or Print Clearly)

Summary Line No. 1 & 2
(Use for lines 1, 2, 3, 4, and 5 of Summary Form C-5)

NAME OF CANDIDATE OR COMMITTEE: John Candidate

Date of Report: March 10, 1976
Reporting Period From: January 2, 1976
To: February 28, 1976

NAME AND ADDRESS (Occupation, principal place of business if any)		Description	Aggregate this period	Aggregate to date	In-Kind	*Cash
CANDIDATE'S PERSONAL FUNDS			200.00	200.00		200.00
SMALL CONTRIBUTIONS (under $25 not itemized)			70.00	70.00		70.00
Mary Smith 1001 Elm St. Anytown, Mt. 59087	Housewife Same	Value of coffee contributed . . . . Loan & interest forgiven . . . . Payment of campaign expense . .	315.00	315.00	50.00 30.00 25.00	210.00
Cannon for Senate Club 25 Main St. Anytown, Mt. 59087	Intermediary Committee for earmarked contribution from Mary Smith, See above (included in cash $210).	Earmarked $75.00 1/4/76			—	—
x Political Committee 30 Main St. Anytown, Mt. 59087	for: Jones for Mayor 20 Main St. Anytown, Mt. 59087	Earmarked $100.00 1/5/76	100	40		100.00
				Total last page only	$ 105.00	$ 580.00

Page No. 1 of 1 Pages for Summary Line No. 1 & 2

* For earmarked contributions received (of which you are the designated recipient) indicate the name of the original contributor, date received ,and amount. Use next name and address block to indicate the intermediary candidate or committee.
If you are the intermediary recipient list the amount and indicate as earmarked, including the date received.

Schedule - Receipts

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

FILING FORM	TO BE FILED BY
SCHEDULE A To Form C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

Attach This Schedule to Form C-5

INSTRUCTIONS:
Attach separate Schedule A for lines 1 and 2 combined and a separate Schedule A for each line 3,4, and 5 of Form C-5.

(Type or Print Clearly)

Summary Line No. 3
(Use for lines 1, 2, 3, 4, and 5 of Summary Form C-5)

NAME OF CANDIDATE OR COMMITTEE
John Candidate

Date of Report March 10, 1976
Reporting Period From January 2, 1976
To February 29, 1976

NAME AND ADDRESS (Occupation, principal place of business if any)			In-Kind	*Cash
CANDIDATE'S PERSONAL FUNDS	Aggregate this period	Aggregate to date		
SMALL CONTRIBUTIONS (under $25 not itemized)	Aggregate this period	Aggregate to date		
Mary Smith, 1001 Elm St. Anytown, Mt. 59087 — Housewife, Same	Description: Loan 1/3/76 Aggregate this period: 100.00	Aggregate to date: 30.00		100.00
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
Page No. 1 of 1 Pages for Summary Line No. 3		Total last page only	$ X	$ 100.00

* For earmarked contributions received (of which you are the designated recipient) indicate the name of the original contributor, date received ,and amount. Use next name and address block to indicate the intermediary candidate or committee.
If you are the intermediary recipient list the amount and indicate as earmarked, including the date received.

Schedule - Receipts

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

FILING FORM	TO BE FILED BY
SCHEDULE A To Form C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

Attach This Schedule to Form C-5

INSTRUCTIONS:
Attach separate Schedule A for lines 1 and 2 combined and a separate Schedule A for each line 3,4, and 5 of Form C-5.

(Type or Print Clearly)

Summary Line No. 4
(Use for lines 1, 2, 3, 4, and 5 of Summary Form C-5)

NAME OF CANDIDATE OR COMMITTEE: John Candidate

Date of Report: March 10, 1976
Reporting Period From: January 2, 1976
To: February 29, 1976

NAME AND ADDRESS (Occupation, principal place of business if any)			In-Kind	*Cash
CANDIDATE'S PERSONAL FUNDS	Aggregate this period	Aggregate to date		
SMALL CONTRIBUTIONS (under $25 not itemized)	Aggregate this period	Aggregate to date		
Jones for Mayor 20 Main St. Anytown, Mt. 59087	Description: Phone Bill Aggregate this period: 5.00	Aggregate to date: 5.00		5.00
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
Page No. 1 of 1 Pages for Summary Line No. 4	Total last page only		$ X	$ 5.00

* For earmarked contributions received (of which you are the designated recipient) indicate the name of the original contributor, date received ,and amount. Use next name and address block to indicate the intermediary candidate or committee.
If you are the intermediary recipient list the amount and indicate as earmarked, including the date received.

Schedule - Receipts

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

FILING FORM	TO BE FILED BY
SCHEDULE A To Form C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

Attach This Schedule to Form C-5

INSTRUCTIONS:
Attach separate Schedule A for lines 1 and 2 combined and a separate Schedule A for each line 3,4, and 5 of Form C-5.

(Type or Print Clearly)

Summary Line No. 5
(Use for lines 1, 2, 3, 4, and 5 of Summary Form C-5)

NAME OF CANDIDATE OR COMMITTEE: John Candidate

Date of Report: March 10, 1976
Reporting Period From: January 2, 1976
To: February 29, 1976

NAME AND ADDRESS (Occupation, principal place of business if any)			In-Kind	*Cash
CANDIDATE'S PERSONAL FUNDS	Aggregate this period	Aggregate to date		
SMALL CONTRIBUTIONS (under $25 not itemized)	Aggregate this period	Aggregate to date		
Campaign Fund raising Dinner 1/3/76 Receipts under $25.00 per individual from passing the hat. 15 people in attendance	Description Aggregate this period	Aggregate to date		45.00
ABC Television 15 Main St. Anytown, Mt. 59087	Description: Refund for overpayment Aggregate this period	Aggregate to date		20.00
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
	Description Aggregate this period	Aggregate to date		
Page No. 1 of 1 Pages for Summary Line No. 5	Total last page only		$ X	$ 65.00

* For earmarked contributions received (of which you are the designated recipient) indicate the name of the original contributor, date received ,and amount. Use next name and address block to indicate the intermediary candidate or committee.
If you are the intermediary recipient list the amount and indicate as earmarked, including the date received.

Schedule - Expenditures

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

FILING FORM	TO BE FILED BY
SCHEDULE B To Form C-5	CANDIDATES AND POLITICAL COMMITTEE

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

Attach This Schedule to Form C-5

INSTRUCTIONS:
Attach Schedule B for lines 8 and 10 of Form C-5.
(Type or Print Clearly)

Page No. 1 of 1 Pages for Summary Line Nos. 8 and 10.

NAME OF CANDIDATE OR COMMITTEE	Date of Report	Reporting Period			
John Candidate	March 10, 1976	From January 2, 1976 To February 29, 1976			
FULL NAME AND ADDRESS (occupation, principal place of business if any)	Purpose*	Description if In-Kind Expenditure	In-Kind Amount This Period	Cash Amount This Period	Aggregate To Date
Petty Cash (total all checks issued to cash for petty cash fund).				28.00	28.00
ABC Television 15 Main St. Anytown, Mt. 59087	Advertising			100.00	80.00
Alvin Smith — Campaign Treasurer 100 Ash St. Anytown, Mt. 59087	Salary Reimbursement			90.00 25.00	115.00
Internal Revenue Service Ogden, Ut.	Employee Benefits			15.00	15.00
Simms Realty 20 Main St. Anytown, Mt. 59087	Rent			100.00	100.00
Jones for Mayor — Candidate for Mayor of Anytown, Mt. 20 Main St. Anytown, Mt. 59087	Loan Earmarked Contribution received 1/5/75 from x Political Committee	Rent Contributed Loan Forgiven	50.00 50.00	75.00 60.00	185.00
Mary Smith — Housewife Same 1001 Elm St. Anytown, Mt. 59087	Loan Repaid			50.00	50.00
		TOTAL LAST PAGE ONLY	To Line 10 of Summary $ 100.00	To Line 8 of Summary $ 543.00	

* For earmarked contributions passed on to another candidate or committee indentify as earmarked and indicate date received and list amount in cash column.

Schedule — Debts and Obligations

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

FILING FORM	TO BE FILED BY
SCHEDULE C To Form C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

Attach This Schedule to Form C-5

INSTRUCTIONS:
Attach separate Schedule C for each line 13 and 14 of Form C-5.
(Type or Print Clearly)

Summary Line No. 13
(Use for lines 13 or 14 of Summary Form C-5)

NAME OF CANDIDATE OR COMMITTEE

John Candidate

Date of Report March 10, 1976

Reporting Period From January 2, 1976

To February 29, 1976

NAME AND ADDRESS (occupation, principal place of business if any) of person to whom funds are receivable or payable	Name and address of person(s) liable for repayment (for loans only)	Nature or Description*	Outstanding balance
Jones For Mayor 20 Main St. Anytown, Mt. 59087	Horace Jones 20 Main St. Anytown, Mt. 59087	Phone Bill Loan	5.00 25.00 A ☒ E ☐
			A ☐ E ☐
			A ☐ E ☐
			A ☐ E ☐
			A ☐ E ☐
			A ☐ E ☐
			A ☐ E ☐

Page No. 1 of 1 Pages for Summary Line No. 13

Total last page only $ 30.00

Check appropriate block
A—Actual E—Estimated

* For earmarked contributions owed to another candidate or committee include date received in the description.

Schedule — Debts and Obligations

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

FILING FORM	TO BE FILED BY
SCHEDULE C To Form C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

Attach This Schedule to Form C-5

INSTRUCTIONS:
Attach separate Schedule C for each line 13 and 14 of Form C-5.
(Type or Print Clearly)

Summary Line No. 14
(Use for lines 13 or 14 of Summary Form C-5)

NAME OF CANDIDATE OR COMMITTEE

John Candidate

Date of Report March 10, 1976

Reporting Period From January 2, 1976

To February 29, 1976

NAME AND ADDRESS (occupation, principal place of business if any) of person to whom funds are receivable or payable	Name and address of person(s) liable for repayment (for loans only)	Nature or Description*	Outstanding balance
ABC Television 15 Main St. Anytown, Mt. 59087		Advertising	900.00 A ☒ E ☐
Jones for Mayor 20 Main St. Anytown, Mt. 59087		Balance due, Earmarked Contribution from X Political Committee received 1/5/76	40.00 A ☒ E ☐
Mary Smith ~~Housewife~~ Same 1001 Elm St. Anytown, Mt. 59087	John Candidate 20 Main St. Anytown, Mt. 59087	Loan	30.00 A ☒ E ☐
			A ☐ E ☐
			A ☐ E ☐
			A ☐ E ☐
			A ☐ E ☐

Page No. 1 of 1 Pages for Summary Line No. 14

Total last page only $ 970.00

Check appropriate block
A—Actual E—Estimated
* For earmarked contributions owed to another candidate or committee include date received in the description.

Schedule - Amendments and Corrections

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

FILING FORM	TO BE FILED BY
Schedule D To Form C-5	CANDIDATES AND POLITICAL COMMITTEES

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

Attach This Schedule to Form C-5

INSTRUCTIONS:
Attach separate Schedule D for each line 6 and 11 of Form C-5
(Type or Print Clearly)

Summary Line No. ____________
(Use for lines 6 and 11 of Form C-5)

NAME OF CANDIDATE OR COMMITTEE

Date of Report ____________

Reporting Period
From ____________

To ____________

Date Originally Reported	Name and Address as Originally Reported	Type or Nature of Receipt or Expenditure	Amount Originally Reported	Correct Amount	(+) Increase (—) Decrease

SAMPLE

Page No. ________ of ________ Pages for Summary Line No. ____

Total last page only ____________

Contributions After Pre-Election Report

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 - CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

FILING FORM	TO BE FILED BY
C-6	**CANDIDATES AND POLITICAL COMMITTEES**

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instructions on Reverse Side (Type or Print Clearly)

NAME AND ADDRESS OF CANDIDATE OR POLITICAL COMMITTEE

Date of Report__________

Reporting Period
From__________

To__________

Date Received	Name and Address (occupation, and principal place of business, if any)	Description	In-Kind	Cash
	SAMPLE			

Complete Reverse Side

Contributions After Pre-Election Report

TO THE STATE OF MONTANA

COMMISSIONER OF CAMPAIGN FINANCES AND PRACTICES

P.O. BOX 39 - CAPITOL STATION
HELENA, MONTANA 59601
PHONE: 406-449-2942

FILING FORM	TO BE FILED BY
C-6	**CANDIDATES AND POLITICAL COMMITTEES**

THIS SPACE FOR OFFICE USE

NUMBER	DATE RECEIVED

See Instructions on Reverse Side (Type or Print Clearly)

NAME AND ADDRESS OF CANDIDATE OR POLITICAL COMMITTEE

Date of Report__________

Reporting Period
From__________

To__________

Date Received	Name and Address (occupation, and principal place of business, if any)	Description	In-Kind	Cash
	SAMPLE			

Complete Reverse Side

Date Received	Name and Address (occupation and principal place of business, if any)	Description	In-Kind	Cash

For Candidate

Candidate's Signature | Office Sought | Date

For Political Committee

Officer's Signature | Title | Date

INSTRUCTIONS FOR FORM C-6

WHO MUST FILE:
Candidates and political committees, except local candidates and political committees who have not exceeded the $500 limitation. (See Section 23-4778(3)(a), (4)(a), and (5), R.C.M. 1947.)

WHEN TO FILE:
State candidates and political committees — within 24 hours after receiving a contribution of $500 or more after the closing date of books for the last pre-election report. State district candidates and political committees — within 24 hours after receiving a contribution of $100 or more after the closing date of books for the last pre-election report. (See MAC 44-3.10(10)-S10250.)

WHERE TO FILE:
Commissioner of Campaign Finances and Practices, P.O. Box 39, Capitol Station, Helena, Montana 59601 AND the county clerk and recorder.

ADDITIONAL REPORTING REQUIRED:
In addition to this report you are required to report these contributions on Form C-5 of the next periodic report.

FOR ADDITIONAL INFORMATION:
Contact the Commissioner of Campaign Finances and Practices, phone 406-449-2942.

FOR DETAILED INSTRUCTIONS SEE THE INSTRUCTION AND ACCOUNTING MANUAL.

C-6 Reverse

Date Received	Name and Address (occupation and principal place of business, if any)	Description	In-Kind	Cash

For Candidate

Candidate's Signature | Office Sought | Date

For Political Committee

Officer's Signature | Title | Date

INSTRUCTIONS FOR FORM C-6

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C-6 Reverse

—NOTES—

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